

**PUBLIC CHAPTER NO. 292****SENATE BILL NO. 1810****By Kyle****Substituted for: House Bill No. 1533****By Lois DeBerry**

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-903, is amended by adding the language at the end of subsection (e):

The assessor shall, within sixty (60) days from receipt of the taxpayer's amended schedule, review and accept or reject the schedule and in any event the taxpayer shall be notified in writing of the results of the review. If the assessor has not notified the taxpayer that the amended schedule has been accepted or rejected within sixty (60) days, the taxpayer's amended schedule shall be deemed not accepted by the assessor.

SECTION 2. Tennessee Code Annotated, Section 67-5-212(b)(3)(B), is amended by adding the following language to the end of the subdivision:

Notwithstanding the provisions of any law to the contrary, for purposes of this subdivision (b)(3)(B), as used in Section 12(b) of Public Chapter No. 500 of the Public Acts of 2005, the term "claims pending on or after such effective date" means and includes:

(i) A claim by a religious institution pending before or under appeal to the state board of equalization on or after June 22, 2005; or

(ii) An application by a religious institution for which the executive secretary or state board designee made a determination prior to June 22, 2005, but the period in which to appeal such determination under § 67-5-1501(c) had not yet expired as of June 22, 2005; provided, however, any such religious institution requesting reconsideration must submit such request to the executive secretary of the state board of equalization prior to October 1, 2007.

SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid

provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: May 14, 2007**

  
\_\_\_\_\_  
RON RAMSEY  
SPEAKER OF THE SENATE

  
\_\_\_\_\_  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 30th day of May 2007**

  
\_\_\_\_\_  
PHIL BREDESEN, GOVERNOR