

HOUSE BILL 3481

By Ferguson

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to sales tax on Internet sales.

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

SECTION 1. The department of revenue is directed to study the benefits and potential hurdles in requiring sales tax to be collected on all Internet sales in Tennessee and submit a report to the finance, ways and means committees of the house of representatives and the senate no later than December 15, 2010.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.