

SENATE BILL 453

By Overbey

AN ACT to amend Tennessee Code Annotated, Title 68, Chapter 11, Part 2, relative to the taxable privilege of engaging in the business of providing nursing home care.

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

SECTION 1. Tennessee Code Annotated, Section 68-11-216(c)(2), is amended by deleting the language "July 1, 2007" and replacing it with the language "July 1, 2009"; by deleting the language "August 15, 2007, for the July 2007, installment" and replacing it with the language "August 15, 2009, for the July 2009, installment"; and is further amended by deleting the language "July 15, 2009" and replacing it with the language "July 15, 2011".

SECTION 2. Tennessee Code Annotated, Section 68-11-216(c)(3), is amended by deleting in the first sentence the language "July 1, 2007, and on July 1, 2008" and replacing it with the language "July 1, 2009, and on July 1, 2010" and is further amended by deleting in the last sentence the language "after July 1, 2007, and July 1, 2008" and replacing it with the language "after July 1, 2009, and July 1, 2010".

SECTION 3. Tennessee Code Annotated, Section 68-11-216, is amended by deleting subdivision (c)(7)(B) in its entirety and by substituting instead the following:

(c)

(7)

(B) If a nursing home is more than sixty (60) days delinquent in paying an installment of its annual nursing home tax, the commissioner shall be authorized to initiate proceedings before the board in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5 so that the board may suspend admissions to such facility or

otherwise direct such facility to pay the tax and any accrued penalties and interest in full within a prescribed period of time. If such facility does not pay the tax and any accrued penalties and interest in full within the prescribed period of time as directed by the board, the board shall suspend admissions to such facility. Any suspension of admissions imposed according to this section shall immediately be lifted following the full payment of the tax and any accrued penalties and interest by such facility. If full payment of the tax and any accrued penalties and interest is not paid within sixty (60) days from the first day of the suspension of admissions, the commissioner shall be authorized to initiate proceedings before the board in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5 so that the board may consider the revocation of such facility's license.

SECTION 4. Tennessee Code Annotated, Section 68-11-216(c)(10), is amended by deleting the language "July 15, 2007" and replacing it with the language "July 15, 2009".

SECTION 5. Tennessee Code Annotated, Section 68-11-216(c)(12), is amended by deleting the language "June 30, 2009" and replacing it with the language "June 30, 2011".

SECTION 6. This act shall take effect July 1, 2009, the public welfare requiring it.