

SENATE BILL 834

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, relative to privilege taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-2405(b), is amended by deleting subdivision (1) in its entirety and by substituting instead the following:

(1) The commissioner is authorized to promulgate rules necessary for the administration of this part, and for collection of the taxes imposed by this part. Such rules shall be promulgated pursuant to the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

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