

SENATE BILL 2551

By Southerland

AN ACT to amend Tennessee Code Annotated, Section 57-5-201(a)(2) and Section 67-4-402(b)(1), to extend for an additional six years the existing temporary tax on barrels of beer and bottled soft drinks.

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

SECTION 1. The provisions of Tennessee Code Annotated, Sections 57-5-201(a)(2) and 67-4-402(b)(1), containing the tax increases imposed by Chapter 307 of the Public Acts of 1981, and extended by Chapter 769 of the Public Acts of 1984, Chapter 33 of the Public Acts of 1987, Chapter 30 of the Public Acts of 1991, Chapter 2 of the Public Acts of 1995, Chapter 81 of the Public Acts of 1999, and Chapter 86 of the Public Acts of 2005, shall continue in effect until June 30, 2016, or until June 30 of any year following the enactment of any state or federal law which imposes mandatory deposits by consumers on beverage containers sold in Tennessee, notwithstanding any other provision of law to the contrary.

SECTION 2. This act shall take effect on June 1, 2010, the public welfare requiring it, and shall apply to all tax returns filed on or after June 1, 2010.