

SENATE BILL 3648

By Crowe

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

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

§ 67-6-396. Occasional sales by a nonprofit organization that is exempt under §§ 501(c)(3), (c)(4), or (c)(8) of the Internal Revenue Code shall be exempt from the tax imposed by this chapter on its sales of:

(1) Food, prepared food and meals; and

(2) Tickets to events that include the provision of food, prepared food and meals, so long as such sales take place not more than twenty-four (24) occasions in a calendar year.

SECTION 2. This act shall take effect July 1, 2010, the public welfare requiring it.