

SENATE JOINT RESOLUTION 101

By Bunch

A RESOLUTION relative to certain editorial designations in
Tennessee Code Annotated.

WHEREAS, in 1986 the General Assembly, through Public Chapter No. 749, eliminated the requirement of payment under protest to challenge taxes collected or administered by the Commissioner of Revenue; and

WHEREAS, these protest statutes, codified at Tennessee Code Annotated, Title 67, Chapter 1, Part 9, continued to govern challenges to most other state taxes, as well as county and municipal taxes; and

WHEREAS, the Tennessee Code Commission erroneously deleted these protest statutes from Tennessee Code Annotated; and

WHEREAS, upon realizing this error, the Tennessee Code Commission restored these statutes to Tennessee Code Annotated, but designated them as "Partially obsolete"; and

WHEREAS, these statutes have continued to play an important role in tax procedure and administration at both the state and local levels; and

WHEREAS, the designation of such statutes as "Partially obsolete" has contributed to confusion among the public and the tax bar and in the courts; and

WHEREAS, this General Assembly should act in a manner which will remove confusion from these statutory enactments; now, therefore

BE IT RESOLVED BY THE SENATE OF THE ONE HUNDRED SIXTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, that the Tennessee Code Commission is hereby directed to delete the

"Partially obsolete" designations from the catch lines and the related compiler's notes in
Tennessee Code Annotated, Title 67, Chapter 1, Part 9.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be transmitted to
the Chair and the Executive Secretary of the Tennessee Code Commission.