

Amendment No. 1 to HB1992

Sargent
Signature of Sponsor

AMEND Senate Bill No. 1520*

House Bill No. 1992

by deleting the language "67-6-349(b)" from SECTION 11 of the bill and by substituting instead the language "67-6-349(c)".

AND FURTHER AMEND by inserting the of following as a new, appropriately numbered Section immediately prior to the last Section of the bill:

SECTION ____ Tennessee Code Annotated, Title 67, Chapter 1, Part 1, is amended by adding the following as a new, appropriately designed Section:

67-1-1____.

With respect to taxes imposed under chapter 2 of this title, under part 20 or part 21 of chapter 4 of this title, or under part 1 of chapter 8 of this title, whenever the due date for filing the tax return occurs on a legal holiday as defined under 26 U.S.C. § 7503, the commissioner of revenue is authorized, in the commissioner's discretion, to extend the due date of such return to the next succeeding day that is not a Saturday, Sunday or legal holiday.