

Amendment No. 2 to HB3760

Sargent
Signature of Sponsor

AMEND Senate Bill No. 3762*

House Bill No. 3760

By deleting from Section 1(b) the language "and thereafter".

AND FURTHER by adding the following new sections immediately preceding the last section and by renumbering the subsequent section accordingly:

SECTION _____. Tennessee Code Annotated, Section 67-8-314, is amended by designating the current language as subsection (a) and by adding the following new subsection (b):

(b) In the case of a decedent dying in 2016 or in any subsequent year, no tax shall be imposed pursuant to this part; provided, however, the provisions of this subsection shall not be construed to absolve liability for any tax duly levied by the provisions of this section, during any year prior to January 1, 2016.

SECTION _____. Tennessee Code Annotated, Title 67, Chapter 8, Part 3, is amended by adding the following language as a new, appropriately designated section:

§ 67-8-318. The provisions of this part do not apply in the case of any decedent who died in 2016 or in any subsequent year.

SECTION _____. Tennessee Code Annotated, Title 67, Chapter 8, Part 4, is amended by adding the following language as a new, appropriately designated section:

§ 67-8-425. The provisions of this part do not apply in the case of any decedent who died in 2016 or in any subsequent year.

SECTION _____. Tennessee Code Annotated, Title 67, Chapter 8, Part 5, is amended by adding the following language as a new, appropriately designated section:

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§ 67-8-507. The provisions of this part do not apply in the case of any decedent who died in 2016 or in any subsequent year.