

HOUSE BILL 1660

By Tindell

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, relative to occupation tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1709, is amended by deleting from the second sentence the language "on behalf of persons subject to the tax who are employed by such employer." and by substituting instead the following:

on behalf of persons subject to the tax who are employed by such employer; however, the individual shall remain liable for the tax.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.