

SENATE BILL 1969

By Stewart

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to sales and use taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-396, is amended by adding the following language as a new, appropriately designated subsection:

( ) The commissioner of revenue shall provide the following information to the study committee to examine and make recommendations regarding fiscal policy on the issue of natural disasters established under chapter 1114 of the public acts of 2010, prior to April 1, 2011:

(1) The administrative efficiencies developed by the department to administer refund claims in a timely manner;

(2) Barriers to efficient administration of the refund program encountered by the department;

(3) Suggestions for improving any refund programs instituted by the general assembly in the future; and

(4) The total number of claims filed pursuant to this section, and of that number, the total number of claims denied and frequently occurring reasons for such denial, and the total amount of revenues refunded pursuant to this section.

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