

SENATE BILL 2977

By Burks

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation of services related to animals.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-205(c)(5), is amended by
deleting the following language:

provided, that this subdivision (c)(5) shall not apply to the bathing of animals provided by
a licensed veterinarian when rendered for a medical purpose in conjunction with the
practice of veterinary medicine, as defined in § 63-12-103

and by substituting instead the following language:

provided, that this subdivision (c)(5) shall not apply to the bathing of animals

SECTION 2. This act shall take effect July 1, 2011, the public welfare requiring it, and
shall apply to retail sales made on or after such date.