

HOUSE BILL 2236

By Lollar

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, Part 24, relative to the enforcement of  
tax liens.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-2404(c), is amended by designating the existing language as subdivision (1) and by adding the following as a new subdivision (2):

(2) Upon written agreement between the county trustee and the clerk of the court where suit has been filed for collection of delinquent taxes, the county trustee may continue to collect delinquent property taxes, including penalty, interest, fees, and costs on all property included on the delinquent list delivered by the county trustee to the delinquent tax attorneys appointed for the filing of suits until the time such properties are sold in a delinquent tax sale. The county trustee shall pay over or allocate to the court clerk the entire amount so collected pursuant to such agreement and the court clerk, or the county trustee pursuant to such agreement, shall allocate such amount as if the monies were collected by the court clerk. This subdivision (c)(2) shall apply to any county having over three hundred thousand (300,000) tax parcels, upon adoption of a resolution by a two-thirds (2/3) vote of the county legislative body authorizing the county trustee to collect delinquent taxes as provided in this subdivision (c)(2).

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