

HOUSE JOINT RESOLUTION 36

By Fitzhugh

A RESOLUTION to amend Article II, Section 28 of the Constitution of Tennessee, relative to sales and use tax on food and food ingredients.

WHEREAS, this resolution shall be known as the "No Sales Tax On Food" Amendment; now, therefore,

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED EIGHTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, that a majority of all the members of each house concurring, as shown by the yeas and nays entered on their journals, that it is proposed that Article II, Section 28 of the Constitution of the State of Tennessee be amended by adding the following language to the end of the Section:

Beginning July 1, 2019, no state or local sales or use tax shall be imposed upon the retail sale of food and food ingredients for human consumption; provided that the legislature shall have power to levy a sales and use tax on the retail sale of food and food ingredients sold as prepared food, alcoholic beverages, candy, dietary supplements and tobacco in such manner as the legislature may direct by law.

BE IT FURTHER RESOLVED, that the foregoing amendment be referred to the One Hundred Ninth General Assembly and that this resolution proposing such amendment be published in compliance with Article XI, Section 3 of the Constitution of Tennessee.

BE IT FURTHER RESOLVED, that the clerk of the house of representatives is directed to deliver copies of this resolution to the secretary of state.