

HOUSE BILL 407

By Howell

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 7 and Title 67, Chapter 5, relative to delinquent personal property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-723, is amended by adding the following new subsection:

(f)

(1) There is established a pilot project for improving the collection of delinquent personal property taxes as described in this subsection (f).

(2) This subsection (f) shall apply only in any county having a population of not less than ninety-eight thousand nine hundred (98,900) nor more than ninety-nine thousand (99,000), according to the 2010 federal census or any subsequent federal census.

(3) After a taxpayer applies to the department of revenue for renewal of a license under this section, and prior to renewal of the license, the department shall notify the county trustee for the county in which the taxpayer is located that the taxpayer seeks to renew its license to conduct business. The notification shall be in writing and shall include the name and address of the taxpayer. Within seven (7) business days of receipt of the notification, the county trustee may submit to the department a list containing the names and addresses of those taxpayers who owe delinquent personal property taxes. The county trustee shall submit the list in any format authorized by the commissioner.

(4) If a taxpayer owes delinquent personal property taxes, as evidenced by a list from the county trustee pursuant to subdivision (f)(3), then the taxpayer's license shall not be renewed until the delinquency is paid in full. Upon payment of the delinquency, the taxpayer shall submit a receipt or other documentation to the department evidencing the payment.

SECTION 2. This act shall take effect July 1, 2015, the public welfare requiring it.