

SENATE BILL 176

By Ketron

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 10, relative to tobacco products.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1022, is amended by deleting the section and substituting instead the following:

Every person engaged in the activity within this state of billing, collecting for, distributing, or selling tobacco products through the device, plan, scheme, or artifice commonly known as the "drop shipment plan or system" shall make a complete and itemized report, giving the name and address of the purchaser within twelve (12) hours of the receipt or taking of the order, and shall pay the tax and affix the stamps on the tobacco products before delivery.

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