SENATE BILL 1427

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, Part 7, relative to tax relief.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-704(a)(2), is amended by adding the following language at the end of subdivision (B):

This subdivision (a)(2) shall not apply to any taxpayer who qualifies for tax relief and has acquired one hundred percent (100%) permanent total disability from any service-connected cause as determined by the United States veterans administration.

SECTION 2. Tennessee Code Annotated, Section 67-5-704(j), is amended by adding the following language at the end of the subsection:

Any taxpayer who qualifies for tax relief and has acquired one hundred percent (100%) permanent total disability from any service-connected cause as determined by the United States veterans administration shall not be required to submit proof and documentation of the taxpayer's annual income.

SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.