

HOUSE BILL 84

By Hicks

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 2, relative to the sales and use tax  
of services.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-205(c)(5), is amended by deleting the subdivision and substituting the following:

(5) The laundering or dry cleaning of any kind of tangible personal property, excluding coin-operated laundry or dry cleaning, where a charge is made for the laundering or dry cleaning; provided, that this subdivision (c)(5) does not apply to:

(A) The bathing of animals provided by a licensed veterinarian when rendered for a medical purpose in conjunction with the practice of veterinary medicine, as defined in § 63-12-103; and

(B) Any car wash facility, coin-operated or otherwise, where the customer remains in substantial control, care, and custody of the vehicle and the preponderance of the vehicle's wash is completed by the customer or automated equipment;

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to assessments imposed or pending as of the effective date of this act.