

HOUSE BILL 2118

By Eldridge

AN ACT to amend Tennessee Code Annotated, Title 33;  
Title 63; Title 67 and Title 68, relative to retired  
physicians providing free healthcare services.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following as a new section:

Any person who is licensed under title 63 as a physician and retired from practice, but engaged solely in the provision of free healthcare services, is exempt from the tax imposed by this part.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to privilege taxes due and payable after May 31, 2021.