

SENATE BILL 276

By Kurita

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4 and Title 67, Chapter 6, relative to  
increasing revenue.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 4, is amended by adding the following as a new section:

The department of revenue shall conduct a study to determine how much tax revenue is estimated to be collected if remote sellers are required to collect sales tax in this state. The study shall be completed by January 1, 2020. The department shall report its findings to the speaker of the senate, the speaker of the house of representatives, and the finance, ways and means committees of both houses.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.