

SENATE BILL 2306

By Stevens

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to sales taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-207(a), is amended by adding the following as a new, appropriately designated subdivision:

() Fencing materials used in a farming operation, as defined in § 47-9-102;

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.