

Filed for intro on 01/01/99  
SENATE BILL 3138 By  
Person

HOUSE BILL 3149  
By Byrd

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.

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

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

Section 67-6-104. Notwithstanding any provision of this chapter, or rule or regulation promulgated in accordance therewith, no tax shall be due and payable to the department of revenue by any dealer or retailer until such dealer or retailer has actually collected the tax from the purchaser.

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

- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.
- AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to payment of sales and use tax.