

Filed for intro on 02/16/95  
House Bill \_\_\_\_\_  
By  
\_\_\_\_\_

Senate No. SB1539  
By Hamilton

AN ACT to amend Tennessee Code Annotated, Title 68, Chapter 11, Part 2, relative to the Services Tax Act and certain hospitals.

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

SECTION 1. Tennessee Code Annotated, Title 68, Chapter 11, Part 2, is amended by adding the following new section:

Any at risk hospital which had, as of January 1, 1995, a remaining liability for the tax imposed by those provisions of the Services Tax Act, as enacted by Chapter 913 of the Public Acts of 1992, shall have no obligation for such tax or penalties or interest applicable thereto, As used in this section, the term "at risk hospital" means a hospital, which is the sole hospital in the county in which it is located and which has had a net operating loss as established by an audited financial statement for two (2) consecutive fiscal years prior to July 1, 1995.

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

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