

SENATE BILL 2209
By Rochelle

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3 and Section 67-6-313, relative to tax exemption for storage and warehousing of parts shipped outside Tennessee to repair freight motor vehicles and tractor-trailers.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-313, is amended by adding the following new subsection (i) at the end thereof:

(i) There is exempt from the sales and use tax, the sale, use, storage or warehousing of all repair parts, accessories, materials and supplies received into inventory in this State and subsequently withdrawn from inventory and shipped outside of Tennessee for use in the repair or servicing of freight motor vehicles with a maximum gross weight classification of Class One (1) or above under Section 55-4-113, or trailers, semi-trailers and pole-trailers as defined in Sections 55-1-105 and 55-4-113. Such exemption shall apply without regard to the duration of the period of storage, and notwithstanding that specific items cannot be separately identified as received and withdrawn from inventory for shipment out-of-state.

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

