

SENATE BILL 3193
By Wallace

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to the Retailers' Sales Tax Act.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 5, is amended by adding the following new section:

Section __. Notwithstanding any provision of law or regulation to the contrary, a dealer shall not be required to collect the tax imposed by this chapter from any out-of-state purchaser who provides such dealer with a copy of a current and valid certificate of exemption from taxation from another state because the purchaser is a church, school or other governmental entity.

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