

House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. _____

Signature of Sponsor

AMEND Senate Bill No. 1319

House Bill No. 20*

by deleting the language "with a population less than fifty thousand (50,000), according to the 2010 federal census or any subsequent federal census" in Section 1(4)(A).

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____



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Amendment No. _____

Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 884

House Bill No. 519*

by deleting all language after the caption and substituting instead the following:

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1703(a), is amended by deleting the subsection and substituting instead the following:

(1) For purposes of this part, the tax year begins on June 1 of each year and ends on May 31 of the following year. The privilege tax established by this part is due and payable on June 1 of each tax year. Taxes paid after June 1 are delinquent.

(2) The privilege tax imposed by this part is:

For any tax year ending on or before May 31, 2022	\$400
For any tax year ending on or after May 31, 2023	\$0

SECTION 2. Tennessee Code Annotated, Section 67-4-1703(b), is amended by deleting the language "in the amount of four hundred dollars (\$400)" and substituting instead the language "in the amount set by subsection (a)".

SECTION 3. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following as a new section:

(a) This part does not apply to any person who engages in a vocation, profession, business, or occupation listed in § 67-4-1702 on or after June 1, 2022.

(b) This section does not absolve any taxpayer of liability for any tax duly levied by this part during any tax year ending before June 1, 2022.

SECTION 4. Tennessee Code Annotated, Section 67-4-1708, is amended by deleting subsection (b).



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SECTION 5. This act takes effect upon becoming a law, the public welfare requiring it, and applies to privilege taxes due and payable after May 31, 2022.

House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. _____

Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 757

House Bill No. 85*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Chapter 602 of the Public Acts of 2007, as amended by Chapter 530 of the Public Acts of 2009, and as further amended by Chapter 72 of the Public Acts of 2011, and as further amended by Chapter 480 of the Public Acts of 2013, and as further amended by Chapter 273 of the Public Acts of 2015, and as further amended by Chapter 193 of the Public Acts of 2017, and as further amended by Chapter 157 of the Public Acts of 2019, is amended by deleting Sections 127 through 178.

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



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Amendment No. _____

Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 1587

House Bill No. 522*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) There is exempt from the tax imposed by this chapter the sale of prefabricated underground or above-ground storm shelters directly to a consumer for residential use.

(b) The tax exemption provided by this section includes any tax levied on the installation of a shelter described in subsection (a) and applies only to the first ten thousand dollars (\$10,000) of the sale price of the shelter, including installation services.

(c) The tax exemption provided by this section applies to sales made between July 1, 2021, and June 30, 2022.

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it.



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