<BillNo> <Sponsor>

## HOUSE BILL 49

## By Cepicky

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-2015(h), is amended by adding the following new subdivision:

## (3) The commissioner may grant not more than one (1) extension of time

pursuant to this subsection (h).

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