

HOUSE BILL 96

By McDaniel

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to exempting equipment repair services provided to restaurants from sales and use taxation.

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

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

67-6-315.

(a) There shall be exempted from the sales and use tax imposed by this chapter any sales of equipment repair services to a restaurant.

(b) For the purposes of this section:

(1) "Equipment" means dishwasher, refrigerator, freezer, stove, range, oven, cooktop, microwave and other major appliances, as determined by the department, used for the preparation or serving of food; and

(2) "Restaurant" means a food service establishment that is subject to regulation and inspection under the Hotel, Food Service Establishment and Public Swimming Pool Inspection Act of 1985, compiled in title 68, chapter 14, part 3.

SECTION 2. This act shall take effect July 1, 2013, the public welfare requiring it.