

State of Tennessee

PUBLIC CHAPTER NO. 371

SENATE BILL NO. 276

By Kurita, Yager

Substituted for: House Bill No. 237

By Kumar, Holt, White

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4 and Title 67, Chapter 6, relative to increasing revenue.

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


SECTION 1. The department of revenue is directed to collect information regarding sales taxes the department collects on all electronic nicotine delivery devices, from all sources, including online sales, vape shops, and convenience stores. The department shall report its findings and any recommendations regarding such information on or before February 1, 2020, and on or before February 1 of each subsequent year until February 1, 2030, to the speaker of the senate, speaker of the house of representatives, and chairs of the finance, ways and means committees of the senate and house of representatives.

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

SENATE BILL NO. 276

PASSED: April 30, 2019


RANDY McNALLY
SPEAKER OF THE SENATE


GLEN CASADA, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 10th day of May 2019


BILL LEE, GOVERNOR