

HOUSE BILL 350

By McDonald

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 2, Part 1, relative to exemptions from
income taxation for certain persons.

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

SECTION 1. Tennessee Code Annotated, Section 67-2-104, is amended by deleting subsection (b) in its entirety and by substituting instead the following language:

(b) For tax years beginning January 1, 2012, any person seventy (70) years of age or older and any persons who file a joint return and either spouse is seventy (70) years of age or older are exempt from the income tax imposed by this chapter upon submission of evidence deemed acceptable by the commissioner to establish the age stated in this subsection (b).

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