

HOUSE BILL 468

By Hemmer

AN ACT to amend Tennessee Code Annotated, Title 7,
Chapter 4, relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 7-4-107, is amended by deleting "three (3)" and substituting "five (5)".

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it, and applies to records of taxes paid on or after that date.