## HOUSE BILL 479

## By Hill

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3, relative to sales and use tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-322(b), is amended by adding the language "(c)(4) civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare," between the language "Internal Revenue Code § 501(c)(3)," and the language "(c)(5) labor organizations" and by adding the language "(c)(4)," between the language "26 U.S.C. § 501(c)(3)," and the language "(c)(5), and (c)(19),".

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.