

HOUSE BILL 633

By Sanderson

AN ACT to amend Tennessee Code Annotated, Title 43, Chapter 30; Title 57, Chapter 3 and Title 67, Chapter 6, relative to exemption from sales and use tax for retail sales of wine by farmers.

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 as a new section:

**67-6-315.** Sealed containers of wine sold at retail by a farmer directly to consumers are exempt from the tax levied by this chapter, if the wine is manufactured from grapes grown or produced by the farmer. As used in this section, "wine" has the same meaning as defined in § 57-3-101.

SECTION 2. Tennessee Code Annotated, Section 57-3-207(t), is amended by deleting the language "or on the premises of the farm wine producer".

SECTION 3. This act shall take effect July 1, 2015, the public welfare requiring it.