

HOUSE BILL 648

By Sargent

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, relative to taxes and licenses.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-708, is amended by deleting subdivision (1) in its entirety and substituting instead the following language:

(1) **Classification 1.** Each person engaged in the business of making sales of the following:

(A) Food and/or beer as defined in § 57-6-102, generally destined for home preparation and consumption, except persons engaged in the business of selling delicatessens and candy at retail; services performed by food brokers; and gasoline and diesel fuel sold at wholesale;

(B) Lumber, building materials, tools, builders hardware, paint and glass, electric supplies, roofing materials, farm equipment, plumbing, heating and air conditioning equipment, and other basic lines of hardware; and sales of tangible personal property by persons operating service stations, except sales covered by subdivision (1)(D);

(C) Hay, grain, feed, fertilizer, seeds, bulbs, nursery stock and other farm, lawn and garden supplies and tools; or

(D) Gasoline, diesel fuel and motor oils sold at retail.

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