

HOUSE BILL 818

By Rudder

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 7, relative to application of business tax to persons providing mental or behavioral health services.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-708(3)(C)(i), is amended by deleting the subdivision and substituting instead the following:

(i) Medical, dental, and allied health services to human beings, including sanatorium, convalescent and rest home care, and including mental and behavioral health services by persons engaged in the business of providing foster care, residential treatment, therapeutic and rehabilitative care, or other social assistance programs, but excluding services by persons engaged in the business of making dentures and artificial teeth;

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it, and shall apply to tax periods that begin on or after July 1, 2019.