HOUSE BILL 852

By Marsh

AN ACT to amend Tennessee Code Annotated, Title 57, relative to the beer barrelage tax.

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

SECTION 1. Tennessee Code Annotated, Section 57-5-205, is amended by adding the following at the end of subdivision (2):

Of the allocation of the tax provided to the general fund of the state, three percent (3%) of that amount must be provided to the department of agriculture for the purposes of supporting growth in the utilization of Tennessee agricultural products in brewing and in the promotion of the growth of the Tennessee brewing industry.

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it.