## **HOUSE BILL 871**

## By Brooks K

AN ACT to amend Tennessee Code Annotated, Title 26, Chapter 2, Part 3, relative to homestead exemptions.

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

- SECTION 1. Tennessee Code Annotated, Section 26-2-301, is amended by deleting subsection (f) in its entirety and by substituting instead the following:
  - (f) Notwithstanding the provisions of subsection (a) to the contrary, each individual, whether head of a family or not, who has one (1) or more minor children in such individual's custody shall be entitled to a homestead exemption not exceeding twenty-five thousand (\$25,000) dollars upon real property that is owned by the individual and used by the individual and the minor children as a principal place of residence.

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

it.