



State of Tennessee

PUBLIC CHAPTER NO. 456

SENATE BILL NO. 711

By Stevens, Yager, Walley

Substituted for: House Bill No. 898

By Hurt, Hawk, Barrett

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1005(a), is amended by adding a new subdivision (4):

(4) In determining whether land is agricultural land, the assessor of property shall take into account whether the land is enrolled in a conservation program administered by the United States department of agriculture, whether the land is in a conservation easement as defined by § 66-9-303, or whether the land is restricted by § 68-212-225, if, at the time of its enrollment, the land was classified as agricultural land by the assessor of property.

SECTION 2. Tennessee Code Annotated, Section 67-5-1006(b), is amended by adding a new subdivision (3):

(3) In determining whether land is forest land, the assessor of property shall take into account whether the land is enrolled in a conservation program administered by the United States department of agriculture, whether the land is in a conservation easement as defined by § 66-9-303, or whether the land is restricted by § 68-212-225, if, at the time of its enrollment, the land was classified as forest land by the assessor of property.

SECTION 3. This act takes effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 711

PASSED: April 21, 2023




RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 17th day of May 2023



BILL LEE, GOVERNOR