

HOUSE BILL 996

By Beck

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1 and Title 67, Chapter 6, Part 3, relative to the annual sales tax holiday.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393(a), is amended by adding the following as a new subdivision:

(5) Children's bicycles with a sales price of one hundred dollars (\$100) or less per item;

SECTION 2. Tennessee Code Annotated, Section 67-6-393(e), is amended by designating the existing language as subdivision (1) and adding the following as new subdivision (2):

(2) For purposes of subsection (a), "children's bicycle" means a device propelled by human power having two (2) tandem wheels, either of which is twenty inches (20") or less in diameter, and designed to be ridden upon by a person under sixteen (16) years of age.

SECTION 3. This act shall take effect July 1, 2019, the public welfare requiring it.