

HOUSE BILL 1110

By Smith

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

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1514(i), is amended by deleting
the language:

All other provisions of this section notwithstanding, this section shall not apply in any
manner to the representation of a taxpayer by an attorney.

and substituting instead:

Notwithstanding this section, this section does not apply in any manner to the
representation of a taxpayer by an attorney, unless the attorney or law firm engages in a
financial transaction with a current member of the assessment appeals commission.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.