

HOUSE BILL 1162

By Pitts

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following new section:

§ 67-6-396.

(a) There is exempt from the tax imposed by part 2 of this chapter the following Energy Star qualified products purchased by commercial building contractors for use and installation in newly constructed residential homes:

- (1) Clothes washers;
- (2) Air conditioners;
- (3) Programmable thermostats;
- (4) Incandescent or fluorescent light bulbs;
- (5) Light fixtures; and
- (6) Refrigerators.

(b) For purposes of this section, "Energy Star qualified product" means a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy designating products that are authorized to carry the Energy Star label. Covered products are those listed at www.energystar.gov or successor address.

SECTION 2. This act shall take effect July 1, 2010, the public welfare requiring it.