

HOUSE BILL 1184

By Garrett

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to sales and use tax
exemptions.

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 as a new section:

(a) As used in this section, "infant formula" means a liquid or powder that
purports or is represented to be for special dietary use solely as a food for infants and
children by nature of its simulation of human milk or its suitability as a complete or partial
substitute for human milk.

(b) There is exempt from the tax imposed by this chapter the sale or use of
infant formula and diapers and wipes designed to be used by infants and children.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.