



State of Tennessee

PUBLIC CHAPTER NO. 139

SENATE BILL NO. 874

By Stevens

Substituted for: House Bill No. 1191

By Garrett, Terry, Smith

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

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

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by adding the following as a new subdivision:

() Online access to continuing education courses that meet regulatory requirements for licensed individuals and that are offered by organizations that have received a determination of exemption from the internal revenue service, pursuant to 26 U.S.C. § 501(c)(3) or (c)(6);

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it.

SENATE BILL NO. 874

PASSED: March 29, 2021



RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 13th day of April 2021



BILL LEE, GOVERNOR