

HOUSE BILL 1364

By Carter

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6; Title 7; Title 9; Title 50; Title 55 and Title 67, relative to assessment, collection, or recovery of taxes, fees, surcharges, and claims against businesses.

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

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

The state and any county or municipality shall not assess, collect, or recover any tax, fee, surcharge, or monetary claim against any person or entity that is engaged in business with the public if an official or agency of the state or of a county or municipality has issued an order requiring the person or entity to cease operations in whole or in part and the person or entity has complied with the order. The prohibition on the assessment, collection, or recovery of taxes, fees, surcharges, and monetary claims applies only to the time period in which the person or entity incurs a loss of revenue attributable to the order. Within sixty (60) days of receipt of a notice of assessment, collection, or recovery, the person or entity shall submit satisfactory proof of the loss of revenue to the official or agency that sent the notice.

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