

HOUSE BILL 1475

By Watson

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to exemption from sales  
and use tax for disabled veterans.

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, appropriately designated section:

**67-6-3\_\_.**

(a) There is exempt from this chapter any sales and use tax upon any tangible personal property or services sold to a disabled veteran who has been honorably discharged from any of the armed services of the United States.

(b) For purposes of this section, "disabled veteran" means any person who has any service-connected disability that is determined by the United States veterans' administration to constitute a one hundred percent (100%) permanent total disability.

(c) Notwithstanding any other law, to the contrary, in order to qualify for the exemption provided in this section, a taxpayer shall submit an application and evidence of disability on a form and in a manner as may be prescribed by the commissioner. The commissioner shall issue an identification card or other document to the disabled veteran declaring that the disabled veteran is entitled to the exemption provided for by this section, and the disabled veteran shall present the card or document to the seller to purchase the property or services tax-exempt.

(d) The commissioner is authorized to promulgate rules to effectuate the purposes of this section. All such rules shall be promulgated in accordance with the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

SECTION 2. This act shall take effect July 1, 2014, the public welfare requiring it.