

HOUSE BILL 1662

By Moore

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 2, relative to retail sales of food.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-228(a), is amended by deleting the subsection in its entirety and by substituting instead the following:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (b), beginning in fiscal year 2011-2012 and in subsequent fiscal years, the retail sale of food and food ingredients for human consumption shall be taxed at the rate of five percent (5%) of the sales price.

SECTION 2. This act shall take effect July 1, 2011, the public welfare requiring it.