



State of Tennessee

PUBLIC CHAPTER NO. 979

HOUSE BILL NO. 2074

By Representatives Butler, Fritts, Ragan, Keisling, Hardaway, Powers

Substituted for: Senate Bill No. 1824

By Senator Yager

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

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

SECTION 1. Tennessee Code Annotated, Section 67-6-396, is amended by adding the following as a new subsection (g):

(g)

(1) As used in this subsection (g):

(A) "Claimant" means a natural person whose primary residence was damaged or destroyed as a result of a natural disaster that occurred during the period of April 1, 2024, to April 3, 2024, in a county with a population of not less than twenty-one thousand (21,000) nor more than twenty-one thousand one hundred (21,100), according to the 2020 federal census or a subsequent federal census, or in a municipality located within such county; and

(B) "Major appliance," "residential building supplies," and "residential furniture" have the same meanings as defined in subsection (a).

(2) Subsections (b) – (e) apply to all refund claims in connection with a primary residence under this subsection (g); except, that:

(A) A claimant is not required to include proof of receipt of federal disaster assistance;

(B) The claimant must file the claim for a refund by November 1, 2024; and

(C) The natural disaster certified by the claimant is not required to be a federally declared natural disaster.

(3) The claimant must certify that the primary residence was damaged or destroyed by a tornado that occurred during the period of April 1, 2024, to April 3, 2024, in a county with a population of not less than twenty-one thousand (21,000) nor more than twenty-one thousand one hundred (21,100), according to the 2020 federal census or a subsequent federal census, or in a municipality located within such county.

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

HOUSE BILL NO. 2074

PASSED: April 23, 2024



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 21st day of May 2024



BILL LEE, GOVERNOR