



State of Tennessee

PUBLIC CHAPTER NO. 859

SENATE BILL NO. 2307

By Rose, Yager

Substituted for: House Bill No. 2109

By Boyd

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 67-3-103(2), is amended by adding the language ", or a hydrogen gas product used to power a fuel cell," immediately after the language "a liquefied petroleum gas or compressed natural gas product used in an internal combustion engine or motor".

SECTION 2. Tennessee Code Annotated, Section 67-3-1101, is amended by adding the language "or hydrogen gas" immediately following the language "compressed natural gas" in subdivision (2)(C) and deleting the language "or compressed natural gas" wherever it appears in subdivisions (3), (6), and (7) and substituting instead the language ", compressed natural gas, or hydrogen gas".

SECTION 3. Tennessee Code Annotated, Section 67-3-1113, is amended by adding the language "and hydrogen gas" immediately after the language "compressed natural gas" in subsection (a) and deleting the language "compressed natural gas" in subsection (b).

SECTION 4. Tennessee Code Annotated, Section 67-3-1201(1), is amended by deleting the language "and compressed natural gas" and substituting instead the language ", compressed natural gas, and hydrogen gas".

SECTION 5. Tennessee Code Annotated, Section 67-6-329(a)(5), is amended by deleting the language "and compressed natural gas" and substituting instead the language ", compressed natural gas, and hydrogen gas".

SECTION 6. This act takes effect January 1, 2025, the public welfare requiring it.

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PASSED: April 18, 2024


RANDY McNALLY
SPEAKER OF THE SENATE


CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 13th day of May 2024


BILL LEE, GOVERNOR