

HOUSE BILL 2174

By Todd

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to charitable  
organizations.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-322, is amended by adding the following as a new subsection (j):

(1) There is exempt from this chapter any sales or use tax upon tangible personal property sold by a charitable organization for fundraising purposes.

(2) For purposes of this subsection (j), "charitable organization" means an entity described by 26 U.S.C. § 501(c)(3) or 26 U.S.C. § 170(c).

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.