



State of Tennessee

PUBLIC CHAPTER NO. 813

HOUSE BILL NO. 2232

By Representatives McDaniel, Marsh, Calfee, Alexander, Timothy Hill

Substituted for: Senate Bill No. 2121

By Senators Yager, Briggs, Niceley, Southerland, Swann, Massey, Ketron, Watson, Haile, Jackson, Crowe, Bowling

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3, relative to sales and use taxation of certain utilities.

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 section:

The sales and use tax imposed by this chapter on sales of water by a public utility only applies to charges on a customer's monthly water bill for metered water usage, a monthly minimum bill, a monthly customer charge, or a monthly demand charge.

SECTION 2. Tennessee Code Annotated, Section 67-6-334, is amended by adding the following as a new subsection (c):

(c) The sales and use tax imposed by this chapter on sales of natural gas, propane, and electricity sold directly to the consumer for non-residential use applies only to charges on a consumer's monthly bill for metered usage, a monthly minimum bill, a monthly customer charge, or a monthly demand charge.

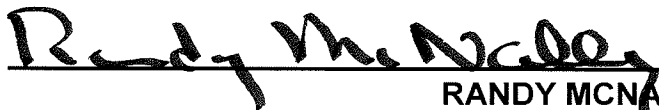
SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: April 11, 2018

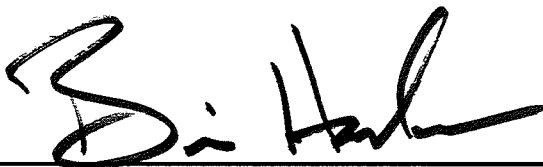


BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 27th day of April 2018



BILL HASLAM, GOVERNOR