

HOUSE BILL 2278

By Butler

AN ACT to amend Tennessee Code Annotated, Title 5;
Title 59 and Title 67, Chapter 7, relative to
severance taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-7-203(a), is amended by deleting the subsection and substituting:

The rate of the tax shall be set by the county legislative body, but shall not exceed forty-five cents (45¢) per ton on sand, gravel, sandstone, chert, or limestone severed from the ground in the county.

SECTION 2. This act takes effect July 1, 2024, the public welfare requiring it.