



State of Tennessee

PUBLIC CHAPTER NO. 848

HOUSE BILL NO. 2467

By Representatives Hulsey, Hazlewood, Carr, Moody, Vital, Helton, Garrett, Todd, Miller,
Towns

Substituted for: Senate Bill No. 2772

By Senator Rose

AN ACT to amend Tennessee Code Annotated, Title 5; Title 8, Chapter 11; Title 66 and Title 67, relative to property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1808(a), is amended by adding the language "prepayments and" immediately before the language "partial payments"; by adding the language "prepayment or" immediately before the language "partial payment"; and by adding the language "by the trustee" immediately after the language "shall be held".

SECTION 2. Tennessee Code Annotated, Section 67-5-1808(b), is amended by adding the language "prepayment or" immediately before the language "partial payment"; and by adding the language "prepayments and" immediately before the language "partial payments" in subdivision (b)(1).

SECTION 3. Tennessee Code Annotated, Section 67-5-1808(c)(1), is amended by adding the language "prepayment or" immediately before the language "partial payment".

SECTION 4. Tennessee Code Annotated, Section 67-5-1808, is amended by deleting subsections (d) and (e) and substituting instead the following:

(d) If a prepayment or partial payment of property taxes is accepted, such prepayment or partial payment does not release the tax lien on the property upon which the taxes were assessed and such prepayment or partial payment is non-refundable.

(e) This section is known and may be cited as the "Representative Mike Carter Preservation Act."

SECTION 5. This act takes effect upon becoming a law, the public welfare requiring it.

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PASSED: April 7, 2022



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MONALLY
SPEAKER OF THE SENATE

APPROVED this 20th day of April 2022



BILL LEE, GOVERNOR