

HOUSE BILL 2618

By Mitchell

AN ACT to amend Tennessee Code Annotated, Title 16,  
Chapter 22; Title 16, Chapter 6 and Title 67,  
relative to drugs.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-320, is amended by adding the following as a new subsection (c):

(1) Notwithstanding this section to the contrary, there is a tax of ten cents (10¢) imposed on each opioid pill dispensed in this state pursuant to a prescription. Tax collected pursuant to this subsection (c) shall be paid into the state general fund and credited to a separate account for allocation to the following:

(A) Drug prevention education for youth;

(B) Drug prevention and treatment centers; and

(C) The drug court treatment program resources fund to be administered by the department of mental health and substance abuse services, in accordance with § 16-22-110, to support drug court treatment programs, as defined in § 16-22-103.

(2) The tax imposed by this subsection (c) is a state tax only, and no local option tax under part 7 of this chapter shall be imposed.

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.