

HOUSE BILL 2828

By Clemmons

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to allocation of state sales and  
use tax revenue.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-103(c)(1), is amended by deleting the language "from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) and".

SECTION 2. Tennessee Code Annotated, Section 67-6-103(c)(2), is amended by deleting the first sentence in its entirety.

SECTION 3. Tennessee Code Annotated, Section 67-6-202(b), is amended by deleting the second sentence in its entirety.

SECTION 4. Tennessee Code Annotated, Section 67-6-203(c), is amended by deleting the second sentence in its entirety.

SECTION 5. Tennessee Code Annotated, Section 67-6-204(c), is amended by deleting the second sentence in its entirety.

SECTION 6. Tennessee Code Annotated, Section 67-6-205(b), is amended by deleting the second sentence in its entirety.

SECTION 7. Tennessee Code Annotated, Section 67-6-224(g), is amended by deleting the subsection in its entirety.

SECTION 8. Tennessee Code Annotated, Section 67-6-235(f), is amended by deleting the subsection in its entirety.

SECTION 9. Tennessee Code Annotated, Section 67-6-710(h)(3), is amended by deleting the subdivision and substituting instead the following:

(3) Notwithstanding any provision of § 67-6-103 to the contrary, the distribution required by this subsection (h) shall be made from state sales tax collections prior to distribution under § 67-6-103;

SECTION 10. This act shall take effect July 1, 2020, the public welfare requiring it.