

HOUSE BILL 3761

By McCormick

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to the sales and use tax on
food.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-228(a), is amended by deleting the current language in its entirety and by substituting instead the following:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (b), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of five and three tenths percent (5.3%) of the sales price.

SECTION 2. Tennessee Code Annotated, Section 67-6-702, is amended by adding the following sentence at the end of subdivision (a)(1):

Notwithstanding any rule, regulation, or other provision of law to the contrary, the local tax authorized by this section shall be at a rate that is a multiple of twenty-five one-hundredths of one percent (0.25%).

SECTION 3. This act shall take effect on July 1, 2012, the public welfare requiring it.