

HOUSE BILL 3832

By Sargent

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-1-804(a)(1), is amended by deleting the last sentence in the subdivision in its entirety and by substituting instead the following language:

Where a return or report is delinquent, the minimum penalty shall be thirty dollars (\$30.00), regardless of the amount of tax due or whether there is any tax due.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.