

SENATE BILL 52

By Green

AN ACT to amend Tennessee Code Annotated, Section 5-8-102; Title 55, Chapter 4 and Title 67, Chapter 6, relative to exemptions for recipients of U.S. Department of Veterans Affairs automobile grants.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-353, is amended by designating the existing language as subsection (a) and by adding the following new subsection (b):

(b) There is exempt from this chapter any sales and use tax upon a new or used motor vehicle that is sold, given, or donated to a veteran or active-duty service member of the armed services who has a service-connected disability as described in 38 U.S.C. § 3901 and who receives a grant from the United States department of veterans affairs, pursuant to 38 U.S.C. §§ 3901-3904, which is used to provide or assist in providing the vehicle to the veteran or service member.

SECTION 2. Tennessee Code Annotated, Section 5-8-102(d), is amended by adding the following new subdivision:

(6) A veteran or active-duty service member of the armed services is exempt from the motor vehicle privilege tax imposed by this section or by private act for a motor vehicle sold, given, or donated to the veteran or service member if:

(A) The veteran or service member has a service-connected disability as described in 38 U.S.C. § 3901;

(B) The veteran or service member receives a grant from the United States department of veterans affairs, pursuant to 38 U.S.C. §§ 3901-3904; and

(C) The grant is used to provide or assist in providing the vehicle to the veteran or service member.

SECTION 3. Tennessee Code Annotated, Title 55, Chapter 4, Part 1, is amended by adding the following as a new, appropriately designated section:

Notwithstanding § 55-4-237, § 55-4-239, or any other provision of this chapter, a veteran or active-duty service member of the armed services is exempt from the regular registration fee prescribed under § 55-4-111 and any fee provided for in § 55-4-203(c)(1) for a motor vehicle sold, given, or donated to the veteran or service member if:

- (1) The veteran or service member has a service-connected disability as described in 38 U.S.C. § 3901;
- (2) The veteran or service member receives a grant from the United States department of veterans affairs, pursuant to 38 U.S.C. §§ 3901-3904; and
- (3) The grant is used to provide or assist in providing the vehicle to the veteran or service member.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to any vehicle sold, given, or donated to a veteran or active-duty service member on or after such date.