

SENATE BILL 53

By Bunch

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, relative to privilege and excise taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-709(a), is amended by deleting subdivision (6) in its entirety and by substituting instead the following:

(6) Transient vendors shall pay a tax of fifty dollars (\$50.00) for each fourteen-day period in each county and/or municipality in which such vendors sell or offer to sell merchandise or for which they are issued a business license. By two-thirds (2/3) vote of its legislative body, the county and/or municipality may increase the rate of such tax levied on transient vendors. Notwithstanding the provisions of § 67-4-719 and any other law to the contrary, such tax shall be paid prior to the first day of engaging in business. Transient vendors shall not be liable for the gross receipts portion of the tax provided for in subsection (b).

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.