



# State of Tennessee

## PUBLIC CHAPTER NO. 390

### SENATE BILL NO. 409

By Overbey, Norris, Southerland

Substituted for: House Bill No. 494

By Carr

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4 and Title 67, Chapter 6, relative to distribution of taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-103(a)(3)(B)(v), is amended by designating the existing language as subdivision (a)(3)(B)(v)(a) and adding the following as a new subdivision (a)(3)(B)(v)(b):

(b) Subdivision (a)(3)(B)(v)(a) shall not apply in the 2017-2018 fiscal year through the 2020-2021 fiscal year. This subdivision (a)(3)(B)(v)(b) is repealed on July 1, 2021.

SECTION 2. Tennessee Code Annotated, Section 67-6-396, is amended by adding the following as a new subsection (f):

(f)(1) Notwithstanding subsection (b), for a federally declared natural disaster that occurred during the period of November 28, 2016, to December 9, 2016, in a county with a population of not less than eighty-nine thousand eight hundred (89,800) nor more than eighty-nine thousand nine hundred (89,900), according to the 2010 federal census or any subsequent federal census, the total amount refunded under this section in connection with any one (1) residence shall not exceed three thousand five hundred dollars (\$3,500).

(2) For purposes of this subsection, a "claimant" has the same meaning as defined in subdivision (a)(1) and includes a natural person whose secondary residence was damaged or destroyed by fire as a result of a federally declared natural disaster that occurred during the period of November 28, 2016, to December 9, 2016, in a county with a population of not less than eighty-nine thousand eight hundred (89,800) nor more than eighty-nine thousand nine hundred (89,900), according to the 2010 federal census or any subsequent federal census.

(3) For purposes of this subsection, each claimant is limited to one (1) refund claim for a primary residence and one (1) refund claim for one (1) secondary residence.

(4) For purposes of this subsection, "major appliance," "residential building supplies," and "residential furniture" have the same meanings as defined in subsection (a) and include such items as used in the claimant's secondary residence.

(5) Subsection (c) shall apply to all refund claims in connection with a primary residence.

(6) Subsection (c) shall apply to all refund claims in connection with a secondary residence; provided, that a claimant is not required to include proof of receipt of federal disaster assistance and the claimant must file such claim for a refund by April 1, 2018. The claimant must certify that the secondary residence was damaged or destroyed by fire in a federally declared natural disaster that occurred during the period of November 28, 2016, to December 9, 2016, in a county with a population of not less than eighty-nine thousand eight hundred (89,800) nor more

than eighty-nine thousand nine hundred (89,900), according to the 2010 federal census or any subsequent federal census.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 409

PASSED: May 9, 2017

  
RANDY McNALLY  
SPEAKER OF THE SENATE

  
BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 18<sup>th</sup> day of May 2017

  
BILL HASLAM, GOVERNOR