

SENATE BILL 743

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 5, relative to delinquent property taxes.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 20, is amended by adding the following language as a new, appropriately designated section:

67-5-20\_\_\_. (a) The comptroller of the treasury shall conduct a study of the statutory law and cases involving the manner in which delinquent property taxes are reported by the trustee and collected by delinquent tax attorneys.

(b) In conducting the study, the comptroller shall convene a working group of trustees and delinquent tax attorneys from both the urban and rural areas of all three (3) grand divisions and include members of the house of representatives and senate having knowledge in these areas to be appointed by the respective speakers.

(c) The study shall focus on developing a more efficient and timely method for the trustee to report taxes which are delinquent with the goal of more quickly obtaining the revenue due from the unpaid taxes.

(d) The comptroller of treasury shall report the results of the study by February 28, 2012, to the house and senate state and local government committees of the senate and house of representatives together with recommendations for statutory changes.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring

it.