

SENATE BILL 864

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to exemption from sales and
use tax for certain motor vehicle services.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by
adding the following as a new section:

There is exempt from the sales and use tax imposed by this chapter the sale of,
or charges for, motor vehicle car detailing services, regardless of whether the service is
provided by a motor vehicle dealer or other entity or a consumer.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.