HOUSE BILL 508 By Gant

SENATE BILL 1171

By Swann

AN ACT to amend Tennessee Code Annotated, Title 48; Title 67 and Title 68, relative to certain domestic not-for-profit entities.

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

SECTION 1. Tennessee Code Annotated, Section 48-68-205(a)(2)(B), is amended by deleting the language "Antitrust Division" and by substituting instead "Consumer Advocate and Protection Division".

SECTION 2. Tennessee Code Annotated, Section 68-1-108(b), is amended by inserting the following new sentence immediately after the seventh sentence:

A not-for-profit hospital may submit a request electronically.

SECTION 3. Tennessee Code Annotated, Section 67-1-1801(a)(1)(B), is amended by

adding the following sentence at the end of the subdivision:

If the commissioner denies an exemption for a taxpayer claiming not-for-profit

status, then the commissioner shall not take any enforcement action under part 14 of

this chapter until the final adjudication of the taxpayer's appeal, if any.

SECTION 4. If any provision of this act or its application to any person or circumstance is held invalid, then the invalidity does not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to that end the provisions of this act are severable.

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.