

SENATE BILL 1206

By Yager

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 2, relative to income taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-2-104, is amended by deleting subsection (a) in its entirety and by substituting instead the following language:

(a) The tax imposed by this chapter does not apply to the first two thousand four hundred dollars (\$2,400) for each individual return or four thousand eight hundred dollars (\$4,800) of combined income for persons who file jointly, of income otherwise taxable under this chapter.

SECTION 2. This act shall take effect January 1, 2012, the public welfare requiring it.