

SENATE BILL 1271

By Overbey

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, Part 17, relative to the confidentiality of
certain tax records.

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

SECTION 1. Tennessee Code Annotated, Section 67-1-1702, is amended by adding
the following as a new subsection (c):

(c) Notwithstanding any law to the contrary, the confidentiality provisions of this
section shall apply to any municipality defined as a premier type tourist resort pursuant
to § 67-6-103 and to all officials, employees and agents of the municipality regarding tax
and revenue records maintained by the municipality or its officials, employees and
agents, in the collection of any tax created or authorized by a public act of the general
assembly; provided, that any disclosure requirements contained in this part shall apply to
such municipalities and to their officials, employees and agents.

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