

SENATE BILL 1376

By Finney L

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to veterans.

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, appropriately designated section:

67-6-3\_\_.

(a) For purposes of this section, unless the context otherwise requires:

(1) "Sports, fitness and recreational equipment" means items designed for human use and worn or used in conjunction with an athletic or recreational activity, including, but not limited to, athletic footwear; helmets; gloves; outdoor, golf, racquet and team sports equipment; protective gear; camping gear and equipment; and fishing poles and accessories; and

(2) "Veteran" means any person who served honorably in the United States armed forces.

(b) The exemption provided by this section shall be known as a "sales tax holiday for veterans." There is exempt from the tax imposed by this chapter the following items of tangible personal property, if sold to any veteran between 12:01 a.m. on the last Saturday of May and 11:59 p.m. the following Sunday:

(1) Clothing with a sales price of one hundred dollars (\$100) or less per item;

(2) Computers with a sales price of one thousand five hundred dollars (\$1,500) or less per item;

(3) Books with a sales price of fifty dollars (\$50.00) or less per item;

(4) Sports, fitness and recreational equipment with a sales price of one hundred dollars (\$100) or less per item;

(5) Televisions with a sales price of one thousand dollars (\$1,000) or less per item; and

(6) Game and billiard tables and accessories with a sales price of five hundred dollars (\$500) or less per item.

(c) Each veteran shall be required to show proof of veteran status to the retailer, which may include, but is not limited to, a DD Form 214 or other comparable certificate of discharge from the armed forces, prior to being entitled to the exemption provided in this section.

(d) Each retailer making exempt sales under this section shall report the amount of the sales to the commissioner on the retailer's sales and use tax returns.

(e) The exemption provided in this section shall be subject to § 67-6-393(d) and (e).

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