

SENATE BILL 1470

By Johnson

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to the county board of equalization.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-1407(f), is amended by deleting the subsection and substituting instead:

(f) Wherever in this section personal appearance at a hearing is required, at the request of the taxpayer or owner, all or part of the hearing may be conducted by telephone, television, software, or other electronic means, if each participant in the hearing has an opportunity to participate in, to hear, and, if technically feasible, to see the entire proceedings while taking place.

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