

SENATE BILL 1491

By Bell

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use taxes.

WHEREAS, the ability to read is the linchpin to virtually every definition of life success;
and

WHEREAS, regardless of the schooling environment, classroom sponsored book club programs offer a unique opportunity to enable all school children to have affordable access to books to encourage a lifelong love of reading and promote literacy; and

WHEREAS, classroom sponsored book club programs make choosing and buying books easy and fun for school children; and

WHEREAS, classroom sponsored book club programs are a creative and essential resource for teachers in reading instruction; and

WHEREAS, classroom sponsored book club programs help teachers build classroom libraries that might not otherwise exist; and

WHEREAS, classroom sponsored book club programs serve as a resource for parents who do not have easy access to affordable books; and

WHEREAS, this General Assembly believes it to be sound public policy to allow a sales and use tax exemption for sales made by or through programs such as classroom sponsored book club programs that promote literacy and education among Tennessee's school children by facilitating and encouraging reading through access to affordable ownership of books; now, therefore,

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) There is exempt from the sales and use tax imposed by this chapter the sale or use of tangible personal property sold by, through or in connection with a classroom sponsored book club program.

(b) For the purposes of this section:

(1) "Classroom sponsored book club program" means a program in which a teacher in a public or private school, home school, early childhood center, church-related school or preschool participates in, for the purpose of increasing childhood literacy and learning, and through which teachers and parents can place orders for, and on behalf of, children, for books, and other personal use learning materials and related items, and earn bonus points or other premiums to obtain books and supplies for classroom use, including for reading instruction and inclusion in classroom libraries; and

(2) "Home school" means a school conducted or directed by a parent or parents or legal guardian or guardians for their own children.

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