



# *State of Tennessee*

## **PUBLIC CHAPTER NO. 672**

**SENATE BILL NO. 1591**

**By Walley**

Substituted for: House Bill No. 1636

**By Haston**

AN ACT to amend Tennessee Code Annotated, Title 67, relative to submission of tax documents and payments.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following as a new section:

**67-4-1713.**

If the commissioner imposes an electronic filing or payment requirement on persons subject to the privilege tax levied by this part, then persons who are sixty-five (65) years of age or older may file the applicable document and submit payment in paper form. The commissioner may require that the paper filing or payment be accompanied by a manual handling fee in accordance with § 67-1-115.

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

SENATE BILL NO. 1591

PASSED: April 1, 2024

  
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RANDY McNALLY  
SPEAKER OF THE SENATE

  
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CAMERON SEXTON, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 11<sup>th</sup> day of April 2024

  
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BILL LEE, GOVERNOR