

SENATE BILL 1874

By Watson

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 7, relative to business tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-718(a), is amended by deleting the language "thirty (30) days" and substituting instead the language "forty-five (45) days".

SECTION 2. This act takes effect January 1, 2023, the public welfare requiring it.