

SENATE BILL 1876

By Dickerson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to exemption of sales of
caskets from sales and use tax.

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 language as a new section:

(a) There is exempt from the sales and use tax imposed by this chapter the sale of caskets.

(b) As used in this section, "casket" means a rigid container that is designed for the encasement of a dead human body and that is constructed of wood, metal, or another rigid material, is ornamented and lined with fabric and may or may not be combustible.

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.