

SENATE BILL 1886

By Stevens

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to professional
privilege tax.

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:

67-4-1712.

On or before May 1 of each year, the department shall notify each person subject to the annual privilege tax levied by this part of the amount owed, the due date, and any requirement for electronic filing or payment. The notification shall be in writing and may be sent by e-mail or United States mail. The appropriate licensing board or agency shall not be required to provide this or any similar notification.

SECTION 2. This act shall take effect July 1, 2016, the public welfare requiring it, and shall apply to tax years beginning on or after July 1, 2016.