

SENATE BILL 1888

By Niceley

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 3, relative to dyed diesel fuel.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 3, Part 8, is amended by adding the following new section:

67-3-820.

(a) As used in this section, "motor carrier" means any person or entity that operates or causes to be operated upon the public highways within this state any commercial vehicle that has a gross vehicle weight rating or gross combination weight rating in excess of twenty-six thousand one (26,001) or more pounds.

(b) For all sales of dyed diesel fuel at retail, the seller shall offer to each qualified farmer or nurseryman, as defined in § 67-6-207, the same discount offered by the seller to motor carriers on the sales price of each gallon of dyed diesel fuel purchased by the qualified farmer or nurseryman for agricultural purposes, as defined in § 67-3-103. The discount may be passed on to other consumers of dyed diesel for nonhighway use. To qualify for the discount, the purchaser shall provide the seller with a copy of the sales and use tax exemption certificate issued by the commissioner pursuant to § 67-6-207 or a fully completed Streamlined Sales Tax certificate of exemption, which shall serve as satisfactory proof that the purchaser is a qualified farmer or nurseryman.

SECTION 2. This act shall take effect July 1, 2016, the public welfare requiring it.