

SENATE BILL 1919

By Bowling

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

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.

(a) As used in this section, "nonresident" means a person who does not maintain a residence or place of business in this state and who does not engage in a vocation, profession, business, or occupation listed in § 67-4-1702(a) in this state.

(b) A nonresident who is licensed or registered pursuant to the laws of this state to engage in a vocation, profession, business, or occupation listed in § 67-4-1702(a) shall be exempt from the tax imposed by this part if the nonresident:

(1) Has been determined by another state to have qualifications to engage in the vocation, profession, business, or occupation that are in substantial equivalence with the licensure or registration requirements of the other state's laws; and

(2) Has been granted by the other state the privilege to engage in the vocation, profession, business, or occupation, with or without the need to obtain a license or registration from the other state.

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