

SENATE BILL 1924

By White

AN ACT to amend Tennessee Code Annotated, Section 67-6-303, relative to exemption from sales tax on motor vehicles for certain Tennessee National Guard members and employees.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-303(a)(2), is amended by deleting the language "A member of the Tennessee national guard, or reserve member of a uniformed service of the United States, who is a participant in the active guard and reserve program (AGR) and," and substituting instead the language "A member of the Tennessee national guard, a reserve member of a uniformed service of the United States, or a Tennessee national guard military technician, who".

SECTION 2. Tennessee Code Annotated, Section 67-6-303(a)(2), is amended by deleting the language "the member's" and substituting instead the language "the individual's".

SECTION 3. Tennessee Code Annotated, Section 67-6-303, is amended by adding the following new subsection:

(d) The exemption provided in this section for Tennessee national guard military technicians and members of the Tennessee national guard who are on part-time duty shall only apply to one (1) vehicle sold to such individual per year.

SECTION 4. This act shall take effect July 1, 2020, the public welfare requiring it.