

SENATE BILL 1951

By Henry

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-702, is amended by adding the following new subsection (i):

(i)

(1) Any county, by resolution of its legislative body, or any incorporated city or town, by ordinance of its governing body, is authorized to create an exemption from the tax authorized by this part, for all replacement trees.

(2) For purposes of this subsection (i) only:

(A) "Replacement tree" means a tree with at least a six-inch diameter at breast height (DBH) that is purchased for purposes of being counted toward the required tree density of a commercial or public utility property, as those terms are used in chapter 5 of this title; and

(B) "Required tree density" means fourteen (14) units per acre, calculated according to the following schedule, with UNITS representing basal area and CAL referring to caliper size measured six inches (6") from the top of a tree's root ball:

<b>CAL</b>	<b>UNITS</b>	<b>CAL</b>	<b>UNITS</b>	<b>CAL</b>	<b>UNITS</b>	<b>CAL</b>	<b>UNITS</b>
2	0.5	5	0.9	8	1.3	11	1.9
3	0.6	6	1.0	9	1.5	12	2.1
4	0.7	7	1.2	10	1.7	14	2.3

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.