

SENATE BILL 1979

By Stewart

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, relative to the administration of revenue
measures.

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

SECTION 1. Tennessee Code Annotated, Section 67-1-1707(b), is amended by deleting the subsection in its entirety and by substituting instead the following:

(b) A return or tax information may be disclosed to a competent authority of another state or the federal government, whether or not a reciprocal agreement exists with that state or the federal government to disclose returns or tax information to this state; provided, that the return or tax information is relevant to the functions and duties of the requesting authority.

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