



State of Tennessee

PUBLIC CHAPTER NO. 971

SENATE BILL NO. 2076

By Yager, Kelsey

Substituted for: House Bill No. 2038

By Alexander, Marsh, Wirgau, Littleton, Hazlewood, Staples

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation of barrels manufactured from timber.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-216, is amended by adding the following as a new subsection (c):

(c)(1) "Articles manufactured from the produce of this state, or any other state of the union, in the hands of the manufacturer" include and have always included aged whiskey barrels during the time in which such barrels are owned or leased by a person that produces or manufactures whiskey in those barrels.

(2) For purposes of this subsection (c), an "aged whiskey barrel" is defined as a barrel that:

(A) Is comprised of the timber of this state, or any other state of the union;

(B) Contains, or has contained, whiskey; and

(C) Has changed, or will change, in form or appearance as a result of the unique process of aging whiskey.

(3) For purposes of this subsection (c), "whiskey" has the same meaning as the term "whisky" as defined in 27 CFR 5.22(b) and includes all products identified as "whisky" in 27 CFR 5.22(b).

SECTION 2. Any action or proceeding to correct an assessment or request a refund or other relief on the basis of this act shall be subject to the applicable statutes of limitations, which are in no way altered or amended by this act.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply retroactively to all periods prior to such date.

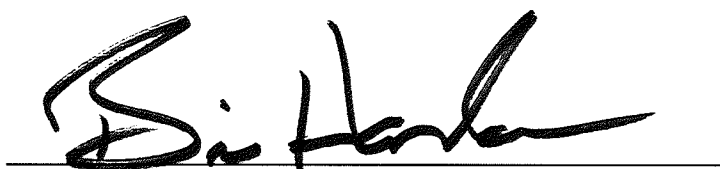
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PASSED: April 23, 2018


RANDY McNALLY
SPEAKER OF THE SENATE


BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 17th day of May 2018


BILL HASLAM, GOVERNOR