

SENATE BILL 2108

By Haile

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to exemptions from sales and  
use tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102(12), is amended by deleting the subdivision and substituting instead:

(12) "Clothing":

(A) Means all human wearing apparel suitable for general use; and

(B) Does not include shoes;

SECTION 2. Tennessee Code Annotated, Section 67-6-102, is amended by adding the following as a new subdivision (93) and renumbering existing subdivision (93) and remaining subdivisions accordingly:

(93) "Shoe" means an outer, protective covering for the human foot, or part or all of the human leg and the human foot, that is made of leather, canvas, rubber, or another material and that has a stiff or thick sole;

SECTION 3. Tennessee Code Annotated, Section 67-6-393(b)(1)(A), is amended by deleting "one hundred dollars (\$100) or less" and substituting instead "eighty dollars (\$80.00) or less".

SECTION 4. Tennessee Code Annotated, Section 67-6-393(b)(1), is amended by deleting the word "and" at the end of subdivision (C), deleting the period at the end of subdivision (D) and substituting instead the language "; and", and adding the following as a new subdivision (E):

(E) Shoes with a sales price of one hundred fifty dollars (\$150) or less per pair;

SECTION 5. Tennessee Code Annotated, Section 67-6-348(a), is amended by deleting the language "used clothing, if such clothing is" and substituting instead the language "used clothing and shoes, if such clothing and shoes are".

SECTION 6. This act takes effect upon becoming a law, the public welfare requiring it.