

SENATE BILL 2355

By Barnes

AN ACT to amend Tennessee Code Annotated, Section 67-6-334, relative to solar panels.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-334, is amended by adding the following language as a new, appropriately designated subsection:

(c) There is exempt from the tax levied by this chapter solar panels purchased exclusively for residential use.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.