HOUSE BILL 1860 By Kane

SENATE BILL 2665

By Bailey

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

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

There are exempt from the tax levied by this chapter bees, hives, and

beekeeping equipment sold directly to a consumer for noncommercial purposes,

excluding honey, honey byproducts, and other food and wax products.

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.