

SENATE BILL 306

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 17, relative to the privilege tax  
imposed on persons engaged in certain  
occupations.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1708, is amended by adding the following language as a new subsection:

( ) Notwithstanding this part to the contrary, the privilege tax levied by this part does not apply to a person in the first year the person is registered or licensed in a vocation, profession, business, or occupation listed in § 67-4-1702(a).

SECTION 2. This act shall take effect July 1, 2017, the public welfare requiring it, and shall apply to privilege taxes due and payable after such date.