

SENATE BILL 1799

By Ketron

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 17, relative to occupational  
privilege taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1703, is amended by  
designating subsection (a) as subdivision (a)(1) and adding the following new subdivision (a)(2):

(2)

(A) A person who is licensed or registered to practice a profession upon  
which a privilege tax is imposed by this part is eligible to receive a fifty percent  
(50%) rebate of the annual tax paid if the person:

(i) On the date the tax is due, is or exceeds seventy (70) years of  
age; and

(ii) During the twelve (12) months immediately preceding the date  
the tax is due, received no income from the taxable occupation.

(B) The commissioner shall promulgate rules establishing acceptable  
forms of proof for the tax rebate provided by this subdivision (a)(2). If a person  
paying the privilege tax imposed by this part is also claiming the tax rebate, the  
person shall submit proof of eligibility for the rebate to the commissioner at the  
same time as the tax is paid.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it, and shall be applicable to professional privilege taxes that are due in 2019 and each year  
thereafter.