

SENATE BILL 992

By Kelsey

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AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to the tax on engaging
in certain professions.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1702, is amended by adding
the following as a new subsection:

The tax levied by this section does not apply to any person licensed as an
attorney by the supreme court of Tennessee who is a judge or chancellor and is
prohibited from practicing law pursuant to § 17-1-105.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it, and shall apply to taxes due and payable on or after June 1, 2019.