

SENATE BILL 1290

By Pody

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to taxation of the
privilege of engaging in certain occupations.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following as a new section:

A person who is exempt from the business tax imposed pursuant to part 7 of this chapter, on gross receipts from the services for which the person is licensed or registered, is exempt from the tax imposed by this part.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall be applicable to professional privilege taxes due on or after June 1, 2020.