

## Streamlined Sales Tax Delayed

Notice #13-04

Sales Tax

April 2013



➤ *The effective date for Streamlined sales and use tax law changes has been moved to July 1, 2015*

**INTRODUCTION**

This notice is intended to provide taxpayers and the general public with information concerning statutory changes to bring Tennessee sales and use tax laws into compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

**Senate Bill 182/House Bill 176, passed by the Tennessee General Assembly on April 18, 2013, moves the effective date of these changes from July 1, 2013 to July 1, 2015.**

**DISCUSSION**

Senate Bill 182/House Bill 176 delays the implementation date of the Streamlined Sales Tax conforming legislation from July 1, 2013, until July 1, 2015. The law changes *will not take effect July 1, 2013*, as previously adopted by the General Assembly.

Public Chapter 602 (2007), Sections 127-178, contain the sales and use tax changes now scheduled to take effect July 1, 2015. The primary sales and use tax changes scheduled to become effective July 1, 2015, include:

- requirements that sales delivered or shipped to the customer be sourced to the delivery or shipping destination;
- modifications to the single article limitation on local option sales taxes;
- use of a single sales and use tax return covering multiple dealer locations; and
- implementation of certain privilege taxes in lieu of sales tax.

A small icon of a stack of papers. **References:**

SB182/HB176(2013)  
PC 72 (2011)  
PC 1106 (2008)  
PC 602 (2007)

The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.