

**PUBLIC ACTS, 1999**  
**CHAPTER NO. 267**  
**SENATE BILL NO. 721**

**By Miller**

Substituted for: House Bill No. 1577

By Newton

AN ACT To amend Tennessee Code Annotated, Title 67, Chapter 4, Part 17, relative to professional privilege taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1704, is amended by deleting the second sentence in its entirety and by substituting instead the following language:

Failure to pay the privilege tax pursuant to the provisions of this part will result in a warning letter from the Commissioner of Revenue to the delinquent professional. A second nonpayment shall be grounds for suspension of any license or registration by the appropriate licensing board. A third or subsequent nonpayment shall be grounds for revocation of any license or registration by the appropriate licensing board. The Commissioner of Revenue is authorized to compile and transmit an annual list of delinquent professionals to the appropriate licensing board. The supreme court is encouraged to establish guidelines to suspend the license of an attorney who fails to comply with the requirements of this part.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: May 19, 1999**

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 26th day of May 1999**

  
DON SUNDQUIST, GOVERNOR