

**PUBLIC ACTS, 1999**

**CHAPTER NO. 424**

**HOUSE BILL NO. 1191**

**By Representatives Ronnie Cole, Rinks, Kent, Phelan**

**Substituted for: Senate Bill No. 1626**

**By Senators Rochelle, Davis, Haun**

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 7, relative to the Business Tax Act.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-709(b), is further amended by inserting the following language as a new subdivision (A)(ii) and by redesignating subsequent subdivisions accordingly:

When such tax is imposed on a business activity included in any of the above classifications payable by persons described in § 67-4-708(4)(A), who, during any taxable period, receive fifty thousand dollars (\$50,000) or more of compensation from contracts in a county or incorporated municipality, such taxpayer shall pay the tax in the jurisdiction in which the contract is performed; provided, however, that no tax shall be imposed on the same activity by the county and/or incorporated municipality where the taxpayer is domiciled or located.

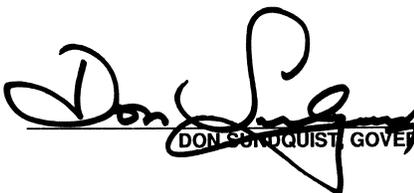
SECTION 2. This act shall take effect July 1, 1999, the public welfare requiring it.

**PASSED: May 27, 1999**

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 17th day of June 1999**

  
DON SUNDQUIST, GOVERNOR