

PUBLIC ACTS, 1999

CHAPTER NO. 484

HOUSE BILL NO. 1152

By Representative Ronnie Cole

Substituted for: Senate Bill No. 1493

By Senator McNally

AN ACT to amend Tennessee Code Annotated, Section 67-6-102, and Chapter 385 of the Public Acts of 1997, relative to the taxation of tangible personal property.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102(29), is amended by deleting the words "a prepaid authorization number" in the second sentence and by substituting instead the words "the recharge of the card".

SECTION 2. Tennessee Code Annotated, Section 67-6-102(27), is amended by adding the following at the end of the subdivision:

The recharge of a prepaid telephone calling card shall be subject to sales tax if the customer's service address is located in Tennessee.

SECTION 3. Chapter 385 of the Public Acts of 1997 is amended by deleting all language following the words "the public welfare requiring it" and by inserting the punctuation "." at the end of the remaining language.

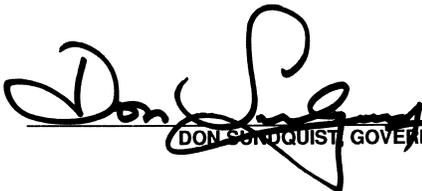
SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.

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