

CHAPTER NO. 251

HOUSE BILL NO. 1893

By Representative Head

Substituted for: Senate Bill No. 1857

By Senator Henry

AN ACT to provide a fee for processing applications for property tax exemption, and to amend Tennessee Code Annotated, Title 67, Chapter 5.

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

SECTION 1. Tennessee Code Annotated Section 67-5-212 is amended by adding the following at the end of subsection (b)(2):

The board may by rule impose a fee for processing applications for exemption. Such fee shall not exceed one hundred dollars (\$100) and shall be proportionate to the value of the property at issue. The total fees collected in any fiscal year shall not exceed the cost of processing exemption applications in that fiscal year.

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

PASSED: May 19, 2003


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES


JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 3rd day of June 2003


PHIL BREDEESEN, GOVERNOR