

**CHAPTER NO. 699**

**SENATE BILL NO. 3391**

**By Trail, Crutchfield**

**Substituted for: House Bill No. 3504**

**By McMillan, Odom**

AN ACT to amend Tennessee Code Annotated, Sections 9-8-307(a)(1)(O) and 9-8-402(a)(2) relative to the Claims Commission and Sections 50-7-304(i)(1), 50-7-404(g) and 50-7-404(i)(4)(A) and (C) relative to the employment security law.

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

SECTION 1. Tennessee Code Annotated, Section 9-8-307 (a)(1)(O), is amended by deleting the semicolon (;) at the end of the sentence and inserting instead the following language:

and any unemployment insurance tax collected or administered by the Commissioner of Labor and Workforce Development;

SECTION 2. Tennessee Code Annotated, Section 9-8-402(a)(2), is amended by deleting the period (.) at the end of such paragraph and adding the following new language:

, and any unemployment insurance tax collected or administered by the Commissioner of Labor and Workforce Development shall be contested according to the provisions of Title 50, Chapter 7.

SECTION 3. Tennessee Code Annotated, Section 50-7-304(i)(1), is amended by deleting the period (.) at the end of the first sentence inserting instead the following language:

, except that any petition for judicial review of tax liability must be filed in the chancery court of Davidson County.

SECTION 4. Tennessee Code Annotated, Section 50-7-404(g), is amended by deleting the language in such subsection in its entirety and substituting instead the following new language:

Deleted by 2004 amendment.

SECTION 5. Tennessee Code Annotated, Section 50-7-404(i)(4)(A), is amended by adding the following new language at the end of such subdivision:

Such redetermination shall become a final order of the commissioner and not subject to further review unless an appeal is filed to the appeals tribunal pursuant to Section 50-7-304 within 20 calendar days after the date the written notification of the redetermination is given or mailed to the last known address of the interested party.

SECTION 6. Tennessee Code Annotated, Section 50-7-404(i)(4)(C), is amended by deleting such subdivision in its entirety and substituting instead the following new language:

Deleted by 2004 amendment.

SECTION 7. This act shall take effect June 1, 2004, the public welfare requiring it.

**PASSED: May 6, 2004**

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 18<sup>th</sup> day of May 2004

  
PHIL BREDESEN, GOVERNOR