

CHAPTER NO. 975

SENATE BILL NO. 2688

By Cooper, Kilby

Substituted for: House Bill No. 2598

By Fraley, Tidwell, Winningham, Gresham, Borchert, Harmon, Fowlkes, Litz, Phillip Johnson, Windle, Ferguson, Davidson, Yokley, Bone, Cobb, Buck, Shaw, Curtiss, Baird, Overbey, Lynn, Coleman, Eldridge, Hackworth, Campfield, McCormick, Hensley, Bo Watson, McDonald, Pleasant, Maggart, Hargett, Montgomery, Swafford, Niceley

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1, relative to sales and use taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102(a)(3)(B), is amended by deleting the following language in its entirety:

"Business" does not include any sales or use tax of tangible personal property of any type sold directly to consumers by any person, including, but not limited to, the Girl Scouts or county fairs; provided, however, that the tangible personal property is not regularly sold by such person or is regularly sold by such person only during a temporary sales period which occurs on a semiannual, or less frequent, basis;

and by substituting instead the following:

"Business" does not include any sales or use tax of tangible personal property of any type sold directly to consumers by any person, including, but not limited to, the Girl Scouts or county fairs; provided, however, that the tangible personal property is not regularly sold by such person or is regularly sold by such person only during a temporary sales period which occurs on a semiannual, or less frequent, basis, or, if sold by a volunteer fire department, only during a temporary sales period which occurs no more than four (4) times per calendar year;

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.

PASSED: May 27, 2006


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 27th day of June 2006


PHIL BREDESEN, GOVERNOR