



State of Tennessee
PUBLIC CHAPTER NO. 1058

HOUSE BILL NO. 3761

By Representatives McCormick, Alexander, Evans, Kevin Brooks, Marsh, Eldridge, Pruitt, Odom, Pitts Stewart, Moore, Towns, Shepard, Camper, Cooper, Brown, Sontany, Larry Miller, Jones, Shaw, Curtiss, Tindell, Armstrong, Fitzhugh, Naifeh, Parkinson, Hardaway, Hall, Faison, Ragan, Hensley, Swann, Halford, Floyd, Shipley, Hill, Gilmore, Womick, Carr, Niceley, Hawk, Coley, Hurley, Rich, Don Miller, Dean, Cobb, Lollar, Keisling, White, Gotto, Ryan Williams, Wirgau, Holt, Butt, Pody, Weaver, Powers, Elam, Fogerty, Sexton, Roach, Montgomery, Dunn, Tidwell, Haynes, Kent Williams, Harrison, Windle, Todd, Maggart, Matheny, McManus, Watson, Harry Brooks, Sargent, Favors, John DeBerry, Dennis, Curtis Johnson, Sparks, Lundberg, Sanderson, Kernell, Richardson

Substituted for: Senate Bill No. 3763

By Senators Norris, Crowe, Ketron, Yager, Kelsey, Beavers, Massey, Bell, Faulk, Campfield, Gresham, Johnson, Roberts, Southerland, Summerville, Tracy, Watson

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to the sales and use tax on food.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-228(a), is amended by deleting the current language in its entirety and by substituting instead the following:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (b), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of five and one quarter percent (5.25%) of the sales price.

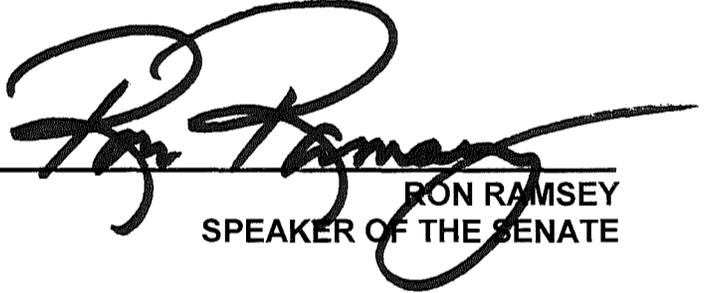
SECTION 2. This act shall take effect on July 1, 2012, the public welfare requiring it.

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PASSED: APRIL 27, 2012



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RON RAMSEY
SPEAKER OF THE SENATE

APPROVED this 21st day of May 2012



BILL HASLAM, GOVERNOR