



State of Tennessee

PUBLIC CHAPTER NO. 323

HOUSE BILL NO. 193

By Representatives McCormick, Haynes, Evans, Kevin Brooks, Dunn, Goins, Ragan, Coley, Ryan Williams, Powers, Kane, Sparks, Matthew Hill, Van Huss, Timothy Hill, Moody, Littleton, Shipley, Butt, Lynn, Womick, Watson, Gilmore, Favors, Hardaway, Durham, Sargent, Miller, Hall, Curtis Johnson, Pitts, Travis, Lamberth

Substituted for: Senate Bill No. 199

By Senators Norris, Kelsey, Yager, Crowe, Beavers, Bowling, Campfield, Gresham, Harper, Johnson, Ketron, Massey

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 subsection in its entirety and substituting instead the following language:

(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 percent (5%) of the sales price.

SECTION 2. This act shall take effect on July 1, 2013, the public welfare requiring it.

HOUSE BILL NO. 193

PASSED: APRIL 15, 2013



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RON RAMSEY
SPEAKER OF THE SENATE

APPROVED this 13th day of May 2013


BILL HASLAM, GOVERNOR