

## Streamlined Sales Tax Delayed

### Effective Dates Delayed

The Tennessee General Assembly recently enacted legislation that delays the effective date of certain Tennessee sales and use tax provisions that would bring Tennessee sales and use tax law into compliance with the Streamlined Sales and Use Tax Agreement (SSUTA). The provisions are now set to take effect **July 1, 2021**. They will not take effect July 1, 2019, as previously scheduled.

### Delayed Changes Include

Public Chapter 602 (2007), Sections 127-178, contain the sales and use tax changes now scheduled to take effect July 1, 2021. Those changes that have been delayed include:

- changes to the single article limitation on local option sales taxes;
- use of a single sales and use tax return covering multiple dealer locations instead of a consolidated filing;
- implementation of certain privilege taxes in lieu of sales tax; and
- changes allowing an out-of-state dealer to use its foreign resale certificate for purchases resold and drop shipped to a Tennessee consumer.

### For More Information

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Public Chapter 157 (2019)