

## Inoperative Streamlined Sales Tax Provisions Deleted

### **Streamlined Sales Tax Provisions with Future Effective Dates Have Been Removed from the Tennessee Code**

Streamlined Sales and Use Tax Agreement (“SSUTA”) provisions with a future effective date of July 1, 2021 have been removed from the Tennessee Code.

These provisions were originally enacted in 2003 and have been delayed numerous times over the past 18 years.

Rather than further delaying the effective date of these provisions, Public Chapter 285 (2021) removes them from the Tennessee Code.

This change does not affect any provision of law that is currently in effect.

### **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 285 (2021).