

Appendix C: Tennessee’s Streamlined Legislation Timeline

Year	Public Chapter	Effect of Legislation
2000	631	directed the Commissioner of Revenue to enter into discussions with states to develop a multi-state, voluntary, streamlined system for sales and use tax collection and administration
2001	312	adopted the Simplified Sales and Use Tax Administration Act, which directed the state to participate in multi-state discussions regarding the Streamlined Sales and Use Tax Agreement (SSUTA)
2003	357	brought the state’s tax structure, rates, and definitions into compliance with the SSUTA (originally set to become effective on July 1, 2004, except for SECTIONS 20,64, and 70 of the Act set to become effective January 1, 2006)
2004	959	delayed effective date of Public Chapter 357 to July 1, 2005 and updated sales tax provisions for compliance with the SSUTA
2005	499	updated sales tax provisions for compliance with the SSUTA
2005	311	delayed effective date of Public Chapters 357 (2003) and 959 (2004) to July 1, 2007
2007	602	brought the state’s tax structure into further compliance with the SSUTA—some streamlined provisions became effective January 1, 2008 (see Sections 54-126) and others set to become effective July 1, 2009 (see Sections 127-178)
2008	1106	updated sales tax provisions for compliance with the SSUTA
2009	530	delayed effective date of Sections 127-178, Public Chapter 602 from July 1, 2009 to July 1, 2011
2011	72	delayed effective date of Sections 127-178, Public Chapter 602 from July 1, 2011 to July 1, 2013
2013	480	delayed effective date of Sections 127-178, Public Chapter 602 from

		July 1, 2013 to July 1, 2015
2015	273	delayed effective date of Sections 127-178, Public Chapter 602 from July 1, 2015 to July 1, 2017
2017	193	delayed effective date of Sections 127-178, Public Chapter 602 from July 1, 2017 to July 1, 2019

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