

HOUSE BILL 868

By Lafferty

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to sales and use taxes.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

67-6-358.

There is exempt from the tax imposed by this chapter the sale of official Tennessee state flags and flags of the United States. This section does not apply to miniature flags or flags sold as souvenirs, novelties, decorations, or toys.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.