

HOUSE BILL 935

By McKenzie

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 7, relative to disabled veterans.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-704(b), is amended by deleting subdivisions (2) and (3) and substituting instead the following:

(2) Acquired a combined disability rating of one hundred percent (100%), as determined by the United States department of veterans affairs; or

(3) Acquired a disability rating of one hundred percent (100%) for a permanent and total service-connected disability, as determined by the United States department of veterans affairs, including for a disability resulting from having served as a prisoner of war.

SECTION 2. Tennessee Code Annotated, Section 67-5-704(a), is amended by designating the existing language as subdivisions (1)(A)-(E) and adding the following language as a new subdivision (2):

(2) Notwithstanding subdivision (a)(1), a taxpayer who is a disabled veteran, as defined in subdivision (b)(3), shall be paid from the general funds of the state the amount necessary to pay or reimburse such taxpayer for all of the local property taxes paid for a given tax year on property that the disabled veteran owned and used as the disabled veteran's residence.

SECTION 3. Tennessee Code Annotated, Section 67-5-704, is amended by deleting the language "United States veterans' administration" wherever it appears and substituting instead the language "United States department of veterans affairs".

SECTION 4. This act takes effect July 1, 2023, the public welfare requiring it, and applies to tax years beginning on or after that date.