

HOUSE BILL 1055

By Sargent

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 26, relative to the admissibility into evidence of licensed distributor reports filed with the Department of Revenue.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 26, is amended by adding the following as a new section:

67-4-2607.

Notwithstanding any other law or rule of evidence to the contrary, a copy of a licensed distributor report filed with the commissioner pursuant to § 67-4-2604(a) shall be admitted into evidence for the purpose of proving the total number of cigarettes by brand family, or, in case of roll your own, the equivalent stick count, for which the licensed agent affixed Tennessee tax stamps during the previous calendar month or otherwise paid the tax due for cigarettes, as a non-hearsay document in all judicial and administrative proceedings.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.