

HOUSE BILL 1177

By Sargent

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

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

SECTION 1. Tennessee Code Annotated, Section 67-5-702(a)(2), is amended by deleting the third sentence in its entirety and by substituting the following:

The income attributable to the applicant for tax relief shall be the income of all owners of the property, including spouses if filing a joint federal income tax return, and the income of any owner of a remainder or reversion in the property, if the property constituted such person's legal residence at any time during the year for which tax relief is claimed.

SECTION 2. Tennessee Code Annotated, Section 67-5-703(a)(2), is amended by deleting the third sentence in its entirety and by substituting the following:

The income attributable to the applicant for tax relief shall be the income of all owners of the property, including spouses if filing a joint federal income tax return, and the income of any owner of a remainder or reversion in the property, if the property constituted such person's legal residence at any time during the year for which tax relief is claimed.

SECTION 3. This act shall take effect upon becoming law, the public welfare requiring it.