

HOUSE BILL 1238

By Curtiss

AN ACT to amend Tennessee Code Annotated, Title 62
and Title 67.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-716, is amended by adding (c) to read as follows:

(c) If the taxpayer and commissioner cannot agree after findings of information necessary to make a determination, the taxpayer or commissioner may initiate litigation in the chancery court of Davidson County for the determination of proper assessment of tax in this situation only.

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