

HOUSE BILL 1300

By Stewart

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1703(c)(1), is amended by deleting the subdivision and substituting instead the following:

(1) The tax owed under this part by a person in the armed forces of the United States, or called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, is not due until two hundred forty (240) days following the conclusion of hostilities in which the person is actually engaged outside the United States or two hundred forty (240) days after the person is transferred from the theater of operations of the hostilities, whichever is sooner.

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it, and applies to taxes owed on or after that date.