

HOUSE BILL 1301

By Baum

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 67-6-396, is amended by adding the following new subsection (g):

(g) The commissioner of revenue shall report to the general assembly on an annual basis, beginning July 1, 2019, the amount of refunds issued under this section for the previous calendar year.

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