

HOUSE BILL 1636

By Haston

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to submission of tax documents and
payments.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following as a new section:

67-4-1713.

If the commissioner imposes an electronic filing or payment requirement on persons subject to the privilege tax levied by this part, then persons who are sixty-five (65) years of age or older may file the applicable document and submit payment in paper form. The commissioner may require that the paper filing or payment be accompanied by a manual handling fee in accordance with § 67-1-115.

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