

HOUSE BILL 1854

By Zachary

AN ACT to amend Tennessee Code Annotated, Title 3;
Title 48; Title 63 and Title 67, relative to taxes and
fees imposed on persons engaged in certain
occupations.

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

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

For purposes of this part, the tax year begins on June 1 of each year and ends on May
31 of the following year. The privilege tax established by this part is due and payable on
June 1 of each tax year.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it, and shall apply to privilege taxes due and payable after May 31, 2020.