

HOUSE BILL 2170

By Rich

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to exempting vehicles sold to disabled persons eligible for U.S. Department of Veterans Affairs automobile grants.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-353, is amended by designating the existing language as a new subsection (a) and by adding the following new subsection (b):

(b) There is exempt from this chapter any sales and use tax upon any new or used motor vehicle that is sold, given or donated to any veteran or active-duty service member of the armed services who has a service-connected disability as described in 38 U.S.C. § 3901 and who is eligible for a grant from the United States department of veterans affairs, pursuant to 38 U.S.C. §§ 3901 – 3904, to provide or assist in providing the motor vehicle.

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