

HOUSE BILL 2486

By Brooks K

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation of television services.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-103(f), is amended by deleting the language "in excess of fifteen dollars (\$15.00)" and substituting instead the language "equal to or in excess of nine dollars and twenty nine cents (\$9.29)".

SECTION 2. Tennessee Code Annotated, Section 67-6-226, is amended by deleting the section in its entirety and substituting instead the following:

67-6-226.

Notwithstanding other provisions of this chapter to the contrary, commencing on September 1, 1999, state tax at the rate of eight and one-quarter percent (8.25%) on each sale at retail is imposed with respect to fees for subscription to, access to, or use of television programming or television services provided by a video programming service provider offered for public consumption or by a provider of direct-to-home satellite service, except such state tax shall not apply to television programming or television service charges or fees in an amount less than nine dollars and twenty nine cents (\$9.29) provided by a video programming service provider offered for public consumption or by a provider of direct-to-home satellite service.

SECTION 3. Tennessee Code Annotated, Section 67-6-227, is amended by deleting the section in its entirety.

SECTION 4. This act shall take effect July 1, 2014, the public welfare requiring it, and shall apply to tax years occurring on or after the effective date of this act.