## **HOUSE BILL 2635**

## By DeBerry J

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, Part 2, relative to taxation of real property.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-221(a), is amended in the first sentence by deleting the language "land owned by a charitable institution" and by substituting instead the language:

"land, including buildings on the land, owned by a charitable institution".

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on or after January 1, 2010.