

SENATE BILL 183

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 7, relative to business tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-713, is amended by adding the following as a new subsection (c):

(c) The commissioner may, upon request in writing, disclose to duly authorized officials of a unit of local government the amount claimed by a taxpayer as a credit under this section for personal property taxes paid. Such information shall be disclosed solely for the purpose of allowing the unit of local government to ascertain whether proper local taxes are being paid. No unit of local government nor any official or employee of a unit of local government who receives such information shall disclose it to any person other than the person to whom it relates, except as otherwise authorized by law. Any official or employee of a unit of local government who has or has had, at any time, access to any return or tax information under this subsection (c) shall be subject to all of the penalties and restrictions applicable to an officer or employee of the state under § 67-1-1709.

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