

SENATE BILL 209

By Lowe

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax
exemptions.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393(j), is amended by deleting the subsection and substituting instead the following:

(1) There is exempt from the tax imposed by this chapter the retail sale of food and food ingredients, as defined in § 67-6-102, if sold:

(A) Between 12:01 a.m. on Monday, August 1, 2022, and 11:59 p.m. on Wednesday, August 31, 2022; and

(B) Between 12:01 a.m. on Tuesday, August 1, 2023, and 11:59 p.m. on Saturday, September 30, 2023.

(2) This subsection (j) does not exempt sales from a micro market, as defined in § 67-6-102(58), or vending machine or device.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.