

SENATE BILL 294

By Briggs

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 7, relative to disabled veterans.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-704, is amended by adding the following as a new subsection (m) and redesignating the existing subsection (m) accordingly:

Notwithstanding § 67-5-701(d) and (k), a disabled veteran who is eligible for reimbursement under this section shall be reimbursed for prior tax years if the United States department of veterans affairs determined that the veteran has acquired service-connected permanent and total disability or disabilities, as described in subdivision (b)(3), after the veteran appealed the department's prior determination. To receive reimbursement for prior tax years, the disabled veteran shall provide proof of the appeal and the department's upgraded determination to the collecting official. Reimbursement under this subsection (m) is limited to the tax years covered during the pendency of the appeal.

SECTION 2. Tennessee Code Annotated, Section 67-5-704(b)(2), is amended by adding the language "or its successor agency" immediately after the language "United States veterans' administration".

SECTION 3. Tennessee Code Annotated, Section 67-5-704(b)(3), is amended by deleting the language "veterans' affairs" and substituting instead the language "veterans affairs".

SECTION 4. This act takes effect July 1, 2021, the public welfare requiring it.