

SENATE BILL 390

By Black

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to renewal energy
sources.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-334, is amended by adding the following language as a new, appropriately designated subsection:

(c) There is exempt from the tax levied by this chapter solar and wind energy systems purchased exclusively for residential use. The installation of such solar and wind energy systems that are exclusively for residential use shall also be exempt from the tax levied by this chapter.

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.