

HOUSE BILL 611
By Kane

SENATE BILL 846

By Briggs

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

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

Purchases of pet grooming services are exempt from the tax imposed by this chapter. A person selling pet grooming services shall, however, be considered to be the user and consumer of any articles of tangible personal property that person purchases or uses in performance of such pet grooming services.

SECTION 2. This act shall take effect July 1, 2017, the public welfare requiring it.