

SENATE BILL 849

By Watson

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 20 and Title 67, Chapter 4, Part  
21, relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-2003, is amended by deleting subsection (c) in its entirety and substituting instead the following:

(c) All persons subject to the tax imposed by this part shall register with the department of revenue by completing and filing a registration information form prescribed by the department. The form must be filed with the department within fifteen (15) days after the date the person becomes subject to the tax.

SECTION 2 Tennessee Code Annotated, Section 67-4-2103, is amended by deleting subsection (c) in its entirety and substituting instead the following:

(c) All persons subject to the tax imposed by this part shall register with the department of revenue by completing and filing a registration information form prescribed by the department. The form must be filed with the department within fifteen (15) days after the date the person becomes subject to the tax.

SECTION 3. This act takes effect upon becoming a law, the public welfare requiring it.