

SENATE BILL 916

By Johnson

AN ACT to amend Tennessee Code Annotated, Section 57-3-207 and Section 57-4-301, relative to the privilege tax levied on the sale of alcoholic beverages sold for consumption on the premises.

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

SECTION 1. Tennessee Code Annotated, Section 57-3-207(t), is amended by deleting the subsection in its entirety and substituting instead the following:

(t)

(1) Except as provided in subdivision (t)(2), any sale of wine authorized by this section for consumption on the premises at the winery or on the premises of the farm wine producer shall be subject to taxation pursuant to § 57-4-301(c) in addition to any sales tax which is due. The taxes shall be paid and collected in the manner prescribed by § 57-4-301 and the rules of the department of revenue promulgated under the authority of that section.

(2) Nothing in this section authorizes the collection of taxes pursuant to § 57-4-301(c) for the sale of wine:

(A) As samples for tasting, with or without charge, for consumption on the premises; or

(B) At retail in sealed containers for consumption on the premises, but not for consumption in the bonded areas.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to any sales made on or after May 24, 2014.