

SENATE BILL 1099

By Haile

AN ACT to amend Tennessee Code Annotated, Title 40
and Title 67, relative to privilege tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-605(a), is amended by deleting the subsection and substituting instead:

(a) Any privilege tax imposed by § 67-4-602 that the clerk of the court fails to collect and pay to the department of revenue is a debt of the clerk. For the purposes of this section, "clerk of the court" includes the clerks for the courts listed in § 67-4-604.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.