

SENATE BILL 1166

By Stevens

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation of television services.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-2404(a), is amended by deleting the subsection and substituting instead the following:

The taxes levied under this part shall be due and payable monthly, on the first day of each month, and for the purposes of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers on or before the twenty-first day of each month to transmit to the commissioner returns showing the gross charges arising from the sale of services taxable under this chapter during the preceding calendar month.

SECTION 2. This act shall take effect July 1, 2015, the public welfare requiring it.