

SENATE BILL 1173

By Ketron

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to property taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-601(c), is amended by adding the following as a new subdivision:

(7) The unmarried spouse of a deceased owner, occupying the dwelling house as a surviving joint tenant or tenant by the entireties, may continue to reside in the dwelling house without disqualifying the property from the benefits of this subsection (c). The term of occupancy by that spouse shall not be deemed to interrupt the twenty-five-year time period required for continued eligibility of the property for the benefits of this subsection (c).

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on or after January 1, 2015.