



State of Tennessee

PUBLIC CHAPTER NO. 483

HOUSE BILL NO. 1441

By Representatives Todd, White

Substituted for: Senate Bill No. 1309

By Senators Lundberg, Crowe, Jackson

AN ACT to amend Tennessee Code Annotated, Title 67; Title 68 and Title 69, relative to sales and use taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102(49)(A), is amended by adding the following as a new subdivision:

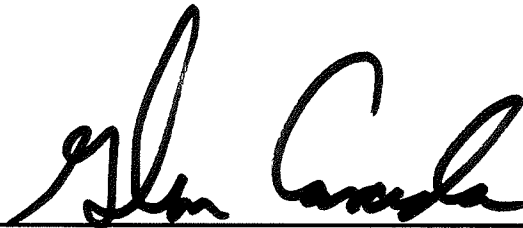
(iv) Providing a dumpster or other container for waste or debris removal for a fixed or indeterminate period of time along with the delivery and pickup of the dumpster. A condition of this exclusion is that the provider of the dumpster is exclusively responsible for delivery and pickup of the dumpster;

SECTION 2. This act shall not be given retroactive application, and shall only apply prospectively to tax liabilities incurred on or after the effective date of this act.

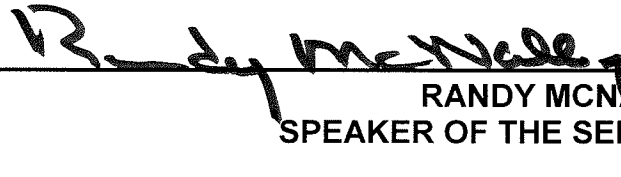
SECTION 3. This act shall take effect July 1, 2019, the public welfare requiring it.

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PASSED: May 1, 2019



GLEN CASADA, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 24th day of May 2019



BILL LEE, GOVERNOR