

SENATE BILL 1352

By Hensley

AN ACT to amend Tennessee Code Annotated, Section 67-6-228 and Title 67, Chapter 6, Part 3, relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393(j), is amended by designating the first sentence of the existing language as subdivision (1), designating the last sentence of the existing language as subdivision (3), and adding the following as a new subdivision (2):

(2) There is exempt from the tax imposed by this chapter the retail sale of food and food ingredients, as defined in § 67-6-102, if sold:

(A) To a person who is seventy (70) years of age or older; and

(B) Between 12:01 a.m. on July 1, 2023, and 11:59 p.m. on September 30, 2023.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.