

SENATE BILL 1456

By Bailey

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1703(c)(1), is amended by deleting the following language:

No tax owed under this part by a person in the armed forces of the United States, or called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, shall be due until one hundred eighty (180) days following the conclusion of hostilities in which such person is actually engaged outside the United States or one hundred eighty (180) days after such person is transferred from the theater of operations of such hostilities, whichever is sooner.

and substituting instead the following:

No tax owed under this part by a person in the armed forces of the United States, or called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, shall be due until two hundred ten (210) days following the conclusion of hostilities in which such person is actually engaged outside the United States or two hundred ten (210) days after such person is transferred from the theater of operations of such hostilities, whichever is sooner.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.