



State of Tennessee

PUBLIC CHAPTER NO. 501

HOUSE BILL NO. 605

By Representatives Tillis, Carter, Whitson, Staples, Lamberth, Terry, Holt, Crawford, Zachary, Lynn, Hazlewood, Howell, Ragan, Sherrell, Helton, Littleton, Byrd, Doggett, Faison

Substituted for: Senate Bill No. 1458

By Senators Bailey, Bowling, Stevens, Reeves, Rose, Southerland, White, Hensley, Pody, Yager

AN ACT to amend Tennessee Code Annotated, Title 4; Title 65 and Title 67, relative to taxes.

WHEREAS, it is the intent of the General Assembly to exempt from sales and use taxes imposed by Title 67, Chapter 6, charges for the installation of fiber-optic cable or charges for the lease of fiber-optic cable without services after such fiber-optic cable has become attached to a utility pole, building, or other structure or installed underground; now, therefore,

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102(89), is amended by adding the following as a new subdivision:

(C) "Tangible personal property" does not include fiber-optic cable after it has become attached to a utility pole, building, or other structure or installed underground. Such fiber-optic cable is deemed realty for purposes of this chapter upon installation;

SECTION 2. Tennessee Code Annotated, Section 67-4-2009, is amended by deleting subdivision (9) in its entirety.

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