

SENATE BILL 1611

By Kelsey

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 1; Title 67, Chapter 6, Part 2 and Title 67, Chapter 6, Part 3, relative to the taxation of animal bathing and grooming services.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-205(c)(5), is amended by deleting the subdivision and substituting instead the following:

(5) The laundering or dry cleaning of any kind of tangible personal property, excluding coin-operated laundry, dry cleaning, or car wash facilities, where a charge is made for the laundering or dry cleaning. This subdivision (c)(5) applies to the bathing of animals, excluding the bathing of animals provided by a licensed veterinarian when rendered for a medical purpose in conjunction with the practice of veterinary medicine, as defined in § 63-12-103. This subdivision (c)(5) does not apply to the grooming of animals. If a single charge includes both grooming and non-veterinary bathing of an animal, then fifteen percent (15%) of the charge is deemed to be for animal bathing and subject to tax pursuant to this subdivision (c)(5) and eighty-five percent (85%) is deemed animal grooming and excluded from tax pursuant to this subdivision (c)(5). As used in this subdivision (c)(5), "grooming" means the cleaning and maintaining of the hygiene and appearance of animals, excluding bathing, and includes the brushing, styling, clipping, or plucking of fur; ear cleaning; and nail trimming;

SECTION 2. This act shall take effect July 1, 2018, the public welfare requiring it.