

SENATE BILL 1791

By Harper

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to delinquent property taxes.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 20, is amended by adding the following as a new section:

The county trustee of any county may waive any penalty or interest that would otherwise be due for late payment of property tax for up to one (1) week if the trustee determines that there was severe weather that impeded timely payment at the time of the delinquency date. If the tax is not paid within one (1) week of the delinquency date, a waiver pursuant to this section is revoked and penalties and interest accrue from the delinquency date.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and applies to all tax years beginning on or after January 1, 2018.