

SENATE BILL 1803

By Niceley

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 3, relative to dyed diesel fuel.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 3, Part 8, is amended by adding the following new section:

67-3-820. For all sales of dyed diesel fuel at retail, the seller shall offer a discount of one dollar (\$1.00) on the sales price of each gallon of dyed diesel fuel purchased by a qualified farmer or nurseryman, as defined in § 67-6-207, for agricultural purposes, as defined in § 67-3-103. To qualify for the discount, the purchaser shall provide the seller with a copy of the sales and use tax exemption certificate issued by the commissioner pursuant to § 67-6-207 or a fully completed Streamlined Sales Tax certificate of exemption, which shall serve as satisfactory proof that the purchaser is a qualified farmer or nurseryman.

SECTION 2. This act shall take effect July 1, 2016, the public welfare requiring it.