

SENATE BILL 2040

By Ford

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to retail sales of services.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding the following as new, appropriately designated subdivisions:

() "Deinstallation" means disassembly, dismantlement, or removal;

() "Installation" means assembly, erection, or attachment;

SECTION 2. Tennessee Code Annotated, Section 67-6-102(82)(A), is amended by deleting subdivision (iii) and by substituting instead the following:

(iii) Charges by the seller for any services necessary to complete the sale, other than delivery, installation, and deinstallation charges;

SECTION 3. Tennessee Code Annotated, Section 67-6-102(82)(A), is further amended by deleting subdivision (v) and by substituting instead the following:

(v) Charges for installation, as defined in this section;

SECTION 4. Tennessee Code Annotated, Section 67-6-102(82)(A), is further amended by adding the following, to be designated as subdivision (vi), and by renumbering the remaining subdivision as (vii):

(vi) Charges for deinstallation, as defined in this section; and

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

(6) The installation, as defined in § 67-6-102, of tangible personal property that remains tangible personal property after installation and the installation of computer software, where a charge is made for the installation, whether or not the installation is

made as an incident to the sale of tangible personal property or computer software, and whether or not any tangible personal property or computer software is transferred in conjunction with the installation service.

SECTION 6. Tennessee Code Annotated, Section 67-6-205(c), is amended by adding the following, to be designated as subdivision (7), and by renumbering the remaining subdivisions as (8), (9), (10), and (11):

(7) The deinstallation, as defined in § 67-6-102, of tangible personal property after installation, where a charge is made for the deinstallation;

SECTION 7. This act shall take effect upon becoming a law, the public welfare requiring it.