

SENATE BILL 2254

By Powers

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to the tax on engaging
in certain professions.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1702, is amended by designating the existing language as subsection (a) and adding the following as a new subsection (b):

The tax levied by this section does not apply to any person who is retired from a profession described in subsection (a); provided, that a person may engage in such work as a volunteer without being compensated and maintain the person's retired status.

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it, and applies to taxes due and payable on or after June 1, 2022.