

SENATE BILL 2260

By Beavers

AN ACT to amend Tennessee Code Annotated, Title 9;
Title 54; Title 55 and Title 67, relative to vehicle
registration and taxation.

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

SECTION 1. Tennessee Code Annotated, Section 55-4-111(c)(2), is amended by deleting the subdivision in its entirety and substituting instead the following:

(2) There shall be no tax on trailers used for the transportation of boats or drawn by an automobile or truck, unless the owner desires that the trailer be registered under this section. Trailers used in the furtherance of a business and truck trailers used for hauling freight, including freight trailers, semi-trailers, and pole trailers, shall be registered under § 55-4-113.

SECTION 2. This act shall take effect July 1, 2016, the public welfare requiring it, and shall apply to initial registration and renewals on or after July 1, 2016.