

SENATE BILL 2361

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 7, relative to tax relief.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-704(b)(3), is amended by deleting the language “total disability or disabilities” and by substituting instead the language “total disability or disabilities, or one hundred percent (100%) unemployment disability or disabilities,”.

SECTION 2. Tennessee Code Annotated, Section 67-5-704, is amended by adding the following language as a new subsection:

(_) Property tax relief shall also be extended to the surviving spouse of a veteran whose death results from a service-connected disability for which the surviving spouse is entitled to receive dependency and indemnity compensation from the United States veterans' administration; provided, that:

(1) The surviving spouse does not remarry; and

(2) The property for which tax relief is claimed is owned by and used exclusively by the surviving spouse as a home.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to tax years beginning on and after January 1, 2015.