

SENATE BILL 2452

By Harris

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-396, is amended by adding the following language as a new subsection:

The commissioner of revenue shall report to the general assembly on an annual basis, beginning January 1, 2017, the amount of refunds issued under this section.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.