

SENATE BILL 2918

By Overbey

AN ACT to amend Tennessee Code Annotated, Title 56
and Title 67, relative to collection of sales and use
tax on certain items.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 5, is amended by adding the following as a new section:

67-6-519.

(a) Notwithstanding title 56, for policies or contracts entered into or renewed on and after the effective date of this act, a pharmacy benefits manager or a covered entity, as defined in § 56-7-3102, shall either permit a pharmacist or pharmacy to collect any tax due under this chapter on any prescription diabetic supplies sold or the pharmacy benefits manager shall collect and remit any such tax as part of the monies received as a patient's responsibility for a co-payment or co-insurance.

(b) For the purposes of this section, "diabetic supplies" means lancets, test strips for blood glucose monitors, and visual reading and urine test strips for diabetes for human use.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.