

HOUSE BILL 1717

By Littleton

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to the sales tax on food.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

(a) Subject to the approval set forth in subsection (b), there is exempt from the tax imposed by § 67-6-228 on the sale of food and food ingredients to any veteran of the armed forces of the United States who has acquired one hundred percent (100%) service-connected permanent and total disability, as determined by the United States department of veterans' affairs.

(b) A taxpayer seeking the exemption provided under this section shall submit an application for exemption to the commissioner of revenue. The application must be submitted on forms prescribed by the commissioner and include proof of eligibility.

SECTION 2. This act shall take effect July 1, 2020, the public welfare requiring it.