

HOUSE BILL 409

By Clemmons

AN ACT to amend Tennessee Code Annotated, Section  
67-6-228, relative to food and food ingredients.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-228, is amended by deleting subsection (a) and substituting instead the following:

(a)

(1) Notwithstanding this part to the contrary and except as otherwise provided in subdivision (a)(2) and subsection (b), the retail sale of food and food ingredients for human consumption is taxed at the rate of four percent (4%) of the sales price.

(2) Notwithstanding this part to the contrary, the retail sale of fruit and vegetables that are fresh, frozen, or canned and for human consumption is exempt from the tax levied by this chapter.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.