

HOUSE BILL 494

By Dean

AN ACT to amend Tennessee Code Annotated, Section 67-6-303, relative to sales tax on motor vehicles for members of the armed forces.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-303(a)(1), is amended by deleting the subdivision in its entirety and by substituting instead the following:

A member of a uniformed service in active military service of the United States, as defined in § 58-1-102, who is stationed in this state, who is stationed in this state but is on temporary duty assignment for less than one hundred eighty (180) days, or who is at a military reservation located partially within the boundary of this state and that of another state under orders of the member's branch of service;

SECTION 2. This act shall take effect July 1, 2011, the public welfare requiring it.