

HOUSE BILL 1637

By Martin G

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to sales and use tax
exemptions.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393, is amended by adding the following new subsection:

(k)

(1) There is exempt from the tax imposed by this chapter the retail sale of infant formula and diapers and wipes designed to be used by infants and children, if sold between 12:01 a.m. on July 1, 2024, and 11:59 p.m. on June 30, 2025.

(2) As used in this subsection (k), "infant formula" means a liquid or powder that purports or is represented to be for special dietary use solely as a food for infants and children by nature of its simulation of human milk or its suitability as a complete or partial substitute for human milk.

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