

SENATE BILL 1393

By McNally

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 1, Part 18, relative to taxpayer remedies
for disputed taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-1-1804, is amended by designating the present language as subsection (a) and adding the following as a new subsection (b):

(b) No court shall issue any injunction, restraining order, stay, supersedeas, prohibition, or other writ or process whatsoever to prevent, hinder, or delay the collection of any tax to which this part applies, except that a court in which suit has properly been brought under Section 67-1-1801(b) shall take any action necessary to implement the stay of collection provided by Sections 67-1-1801(c), (d), (e), and (f), if, and only if, that court determines that the assessed taxpayer has complied with the requirements stated therein so as to stay collection pending final determination of the suit.

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