

SENATE BILL 2120

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to delinquent personal property
taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-2004, is amended by
designating the existing language as subsection (a) and adding the following:

(b)

(1) The county trustee may proceed against the delinquent taxpayers by retaining an agent to collect delinquent personal property taxes, interest, costs, and attorneys' fees.

(2) If an agent is used, the county trustee shall utilize the purchasing procedures applicable to the county to select and retain the agent. If an agent is used, the agent's collection fee shall be added to the total amount of delinquent personal property taxes owed, including interest, costs, and attorneys' fees.

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