

SENATE BILL 2323

By Yager

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to food and food ingredients.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

67-6-359.

There is exempt from the state tax imposed by this chapter the retail sale of food and food ingredients that are voucher-eligible under the Special Supplemental Food Program for Women, Infants, and Children (42 U.S.C. § 1786), and any subsequent federal legislation. Notwithstanding § 67-6-702(a) to the contrary, such food and food ingredients remain taxable under part 7 of this chapter.

SECTION 2. This act takes effect July 1, 2024, the public welfare requiring it.