



State of Tennessee
PUBLIC CHAPTER NO. 312

HOUSE BILL NO. 425

By Representatives Williams, Love, Windle

Substituted for: Senate Bill No. 1370

By Senator Bailey

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

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 20, is amended by adding the following as a new section:

(a) With respect to a de minimus property tax totaling less than five dollars (\$5.00) as calculated for a duly assessed parcel of real property, if authorized by a private act, resolution, or ordinance levying the tax, the county trustee or other property tax collecting official may:

- (1) Decline to bill the tax;
- (2) Decline to refer the tax for further collection; or
- (3) Abate any penalty or interest otherwise due for late payment of the tax.

(b) The tax collecting official shall maintain a list of de minimus taxes by parcel and by year, and the tax may be collected when a tax related to the same parcel is tendered for a later year; provided, that such collection is not barred by any applicable statute of limitations.

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

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PASSED: April 26, 2017



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY McNALLY
SPEAKER OF THE SENATE

APPROVED this 5th day of May 2017



BILL HASLAM, GOVERNOR