



# *State of Tennessee*

## **PUBLIC CHAPTER NO. 423**

**SENATE BILL NO. 1189**

**By Norris, Johnson**

Substituted for: House Bill No. 301

By Hawk, Casada, Sargent

AN ACT to amend Tennessee Code Annotated, Title 9 and Title 56, relative to retaliatory taxes and requirements.

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

SECTION 1. Tennessee Code Annotated, Section 56-4-218, is amended by adding the following as a new subsection:

( ) Notwithstanding any other provision under this title, claims challenging liability imposed by this section must be brought in the chancery court of Davidson County pursuant to the procedures set out in title 67, chapter 1, part 9.

SECTION 2. Tennessee Code Annotated, Section 9-8-307, is amended by deleting subdivision (a)(1)(O) in its entirety and substituting instead the following language:

(O) Claims for the recovery of taxes collected or administered by the state, except any tax collected or administered by the commissioner of revenue, any tax collected or administered by the commissioner of commerce and insurance pursuant to § 56-4-218, and any unemployment insurance tax collected or administered by the commissioner of labor and workforce development;

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 1189

PASSED: May 8, 2017

  
RANDY McNALLY  
SPEAKER OF THE SENATE

  
BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 18<sup>th</sup> day of May 2017

  
BILL HASLAM, GOVERNOR