



State of Tennessee

PUBLIC CHAPTER NO. 710

SENATE BILL NO. 1675

**By Green, Roberts, Bowling, Yager, Bailey, Briggs, Crowe, Gresham, Jackson, Lundberg,
Pody**

Substituted for: House Bill No. 1496

By Pitts, Johnson, Reedy, Van Huss, Moody, Moon, Wirgau, Camper, Powell, Powers, Windle,
Towns, Parkinson, Ragan, Love, Beck, Hardaway, Zachary, Kumar

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, Part 7, relative to eligibility for property tax relief during certain temporary relocations.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-702, is amended by adding the following new subsections:

(d) Elderly low-income homeowners shall continue to qualify for property tax relief while the taxpayer is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

(e) For purposes of this section, an elderly low-income homeowner's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(f) Elderly low-income homeowners who were temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility during the period beginning on or after October 3, 2017, and prior to the effective date of this act, and whose reimbursement under this section ceased during such period as a result of such temporary relocation, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after the effective date of this act.

SECTION 2. Tennessee Code Annotated, Section 67-5-703, is amended by adding the following new subsections:

(e) Disabled homeowners shall continue to qualify for property tax relief while the taxpayer is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the taxpayer indicates an intent to return to the residence when recovered sufficiently.

(f) For purposes of this section, a disabled homeowner's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(g) Disabled homeowners who were temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility during the period beginning on or after October 3, 2017, and prior to the effective date of this act, and whose reimbursement under this section ceased during such period as a result of such temporary relocation, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after the effective date of this act.

SECTION 3. Tennessee Code Annotated, Section 67-5-704, is amended by adding the following new subsections:

(k) A disabled veteran shall continue to qualify for property tax relief while the disabled veteran is temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility if the disabled veteran indicates an intent to return to the residence when recovered sufficiently.

(l) For purposes of this section, a disabled veteran's residence shall be determined in accordance with the principles set forth by § 2-2-122.

(m) Disabled veterans who were temporarily relocated for health care to the home of a friend or relative, or to a hospital or skilled or intermediate care facility during the period beginning on or after October 3, 2017, and prior to the effective date of this act, and whose reimbursement under this section ceased during such period as a result of such temporary relocation, shall receive reimbursement retroactively for such period, and shall continue to receive such reimbursement in accordance with this section on or after the effective date of this act.

(n) As used in this section, "disabled veteran" includes the veteran's otherwise qualified surviving spouse.

SECTION 4. If any provision of this act or its application to any person or circumstance is held invalid, then the invalidity shall not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to that end the provisions of this act shall be severable.

SECTION 5. This act shall take effect upon becoming a law, the public welfare requiring it.

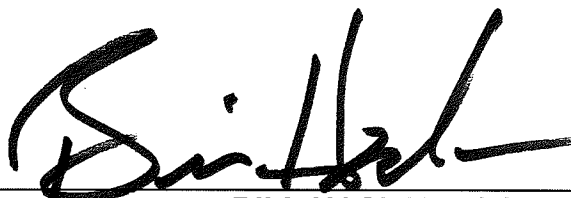
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PASSED: March 22, 2018


RANDY McNALLY
SPEAKER OF THE SENATE


BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 12th day of April 2018


BILL HASLAM, GOVERNOR