



# State of Tennessee

## PUBLIC CHAPTER NO. 963

HOUSE BILL NO. 2531

By Representatives Calfee, Ragan

Substituted for: Senate Bill No. 2266

By Senator Yager, Mr. Speaker McNally

AN ACT to amend Tennessee Code Annotated, Title 7; Title 9; Title 13 and Title 67, Chapter 6, relative to sales and use tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-384, is amended by adding the following as a new subsection:

(c) Any entity that qualifies for a tax exemption under this section shall not be eligible for a sales and use tax exemption with regard to any industrial machinery that is used in the operation of a qualified data center or used primarily for research and development; provided, however, that this subsection (c) shall not apply to a leadership computing facility that is funded by the United States government or instrumentality thereof, not funded with any state funds, and located at a national laboratory.

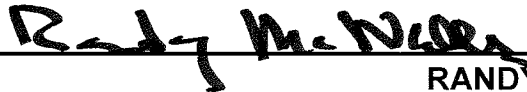
SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: April 24, 2018

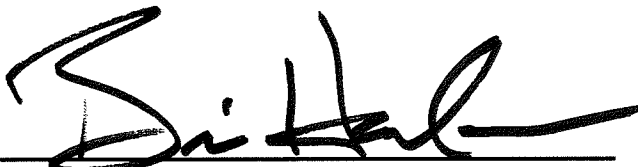


BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES



RANDY MCNALLY  
SPEAKER OF THE SENATE

APPROVED this 15<sup>th</sup> day of May 2018



BILL HASLAM, GOVERNOR