



State of Tennessee

PUBLIC CHAPTER NO. 419

HOUSE BILL NO. 350

By Representatives Shaw, Carter

Substituted for: Senate Bill No. 1263

By Senator Gresham

AN ACT to amend Tennessee Code Annotated, Title 29, Chapter 20 and Title 67, Chapter 5, relative to property bought by a county at a tax sale.

WHEREAS, the General Assembly requires a county to purchase property at a tax sale when no bidder offers at least the amount due for taxes, interest, penalties, costs, and fees, and, therefore, the county is performing a traditional government function; now, therefore,

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 25, is amended by adding the following as a new section:

(a) Whenever a county with a population of not less than twenty-seven thousand two hundred (27,200) nor more than twenty-seven thousand three hundred (27,300), according to the 2010 census or any subsequent census, acquires property at a tax sale, any non-governmental entity holding a vested and duly recorded contractual right to the payment of fees or assessments secured by such property retains such right; provided, that the non-governmental entity may only enforce such contractual rights against the county through the exercise of its lien rights against the property.

(b) Notwithstanding subsection (a), a county with a population of not less than twenty-seven thousand two hundred (27,200) nor more than twenty-seven thousand three hundred (27,300), according to the 2010 census or any subsequent census, is liable for the payment of the fees and assessments described in subsection (a) if the county makes actual use of the property purchased at the tax sale.

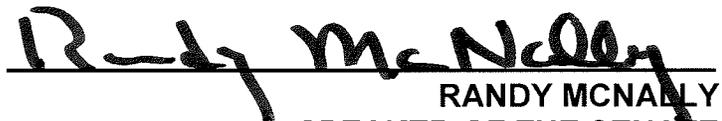
SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

HOUSE BILL NO. 350

PASSED: April 30, 2019



GLEN CASADA, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 21st day of May 2019



BILL LEE, GOVERNOR