



State of Tennessee

PUBLIC CHAPTER NO. 456

SENATE BILL NO. 909

By Johnson, Briggs, Jackson, Massey, Stevens

Substituted for: House Bill No. 1154

By Lamberth, Gant, Hazlewood, Gary Hicks, Williams

AN ACT to amend Tennessee Code Annotated, Title 3; Title 4; Title 5; Title 6; Title 7; Title 8; Title 9; Title 10; Title 11; Title 12; Title 13; Title 16; Title 17; Title 18; Title 29; Title 33; Title 36; Title 37; Title 38; Title 39; Title 40; Title 41; Title 43; Title 44; Title 45; Title 47; Title 48; Title 49; Title 50; Title 53; Title 54; Title 55; Title 56; Title 57; Title 58; Title 59; Title 60; Title 61; Title 62; Title 63; Title 64; Title 65; Title 66; Title 67; Title 68; Title 69; Title 70 and Title 71, relative to statutory revisions required for implementation of the annual appropriations act.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-393, is amended by adding the following new subsection:

(h)(1) There is exempt from the tax imposed by this chapter the retail sale of food and food ingredients, as defined in § 67-6-102, if sold between 12:01 a.m. on Friday, July 30, 2021, and 11:59 p.m. on Thursday, August 5, 2021.

(2) There is exempt from the tax imposed by this chapter the retail sale of prepared food, as defined in § 67-6-102, but excluding alcoholic beverages, if sold between 12:01 a.m. on Friday, July 30, 2021, and 11:59 p.m. on Thursday, August 5, 2021. For purposes of this subdivision (h)(2), such prepared food qualifies for exemption if delivered or served during the exemption period and paid for by the customer either during or prior to the exemption period, notwithstanding subdivision (d)(7) to the contrary.

SECTION 2. Tennessee Code Annotated, Section 49-11-903, is amended by deleting subsections (e) and (f) in their entireties.

SECTION 3. This act takes effect July 1, 2021, the public welfare requiring it.

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PASSED: April 29, 2021



RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 17th day of May 2021



BILL LEE, GOVERNOR