

Department of State
Division of Publications
 312 Rosa L. Parks, 8th Floor Snodgrass/TN Tower
 Nashville, TN 37243
 Phone: 615.741.2650
 Fax: 615.741.5133
 Email: register.information@tn.gov

For Department of State Use Only
 Sequence Number: 12-24-10
 Notice ID(s): 1579
 File Date: 12/30/2010

Notice of Rulemaking Hearing

Hearings will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, Tennessee Code Annotated, Section 4-5-204. For questions and copies of the notice, contact the person listed below.

Agency/Board/Commission:	Tennessee Department of Revenue
Division:	Administration Division
Contact Person:	David Gerregano, Assistant Commissioner for Legal Affairs
Address:	Andrew Jackson State Office Building, 6 th Floor
Phone:	615-741-4510
Email:	David.Gerregano@tn.gov

Any Individuals with disabilities who wish to participate in these proceedings (to review these filings) and may require aid to facilitate such participation should contact the following at least 10 days prior to the hearing:

ADA Contact:	Ms. Patsy Bibb
Address:	Andrew Jackson State Office Building, Room 1251
Phone:	615-741-2828
Email:	Patsy.Bibb@tn.gov

Hearing Location(s) (for additional locations, copy and paste table)

Address 1:	Multimedia Room, 3 rd Floor, Snodgrass Tennessee Tower		
Address 2:	312 Rosa L. Parks Avenue		
City:	Nashville		
Zip:	37243		
Hearing Date :	02/25/11		
Hearing Time:	1:30 P.M.	<input checked="" type="checkbox"/> CST	<input type="checkbox"/> EST

Additional Hearing Information:

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Revision Type (check all that apply):

- Amendment
- New
- Repeal

Rule(s) (ALL chapters and rules contained in filing must be listed. If needed, copy and paste additional tables to accommodate more than one chapter. Please enter only **ONE** Rule Number/Rule Title per row.)

Chapter Number	Chapter Title
1320-05-01	State Sales and Use Tax Rules
Rule Number	Rule Title
1320-05-01-.96	Tangible Personal Property Sold By Dealers To Other Vendors Where Delivery Is Made For Use And Consumption

(Place substance of rules and other info here. Statutory authority must be given for each rule change. For information on formatting rules go to <http://state.tn.us/sos/rules/1360/1360.htm>)

Substance of Proposed Rule

Chapter 1320-05-01

Rule 1320-05-01-.96 Tangible Personal Property Sold By Dealers To Other Vendors Where Delivery Is Made For Use And Consumption, is amended by adding the following new language immediately following the last sentence of the current language of the rule:

The obligation under this rule to collect tax or provide a Tennessee resale certificate with respect to sales within Tennessee shall not apply, however, to any dealer operating as a distribution center. As used in this rule, a distribution center is a facility at which more than fifty percent (50%) of the gross receipts are derived from the delivery or shipment of orders, on behalf of another vendor, to destinations outside this state.

Authority: T.C.A. §§ 67-1-102(a) and 67-4-402(a). Administrative History: Original rule certified June 7, 1974. Amendment filed _____, 20___; effective _____, 20___.

I certify that the information included in this filing is an accurate and complete representation of the intent and scope of rulemaking proposed by the agency.

Date: 12/28/10

Signature: Charles A. Trost

Name of Officer: Charles A. Trost

Title of Officer: Commissioner of Revenue

Subscribed and sworn to before me on: 28th of December 2010

Notary Public Signature: Donna J. Cope

My commission expires on: 7-3-12



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Filed with the Department of State on: 12/30/10

Tre Hargett

Tre Hargett
Secretary of State

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