



**State of Tennessee**  
**PUBLIC CHAPTER NO. 194**

**HOUSE BILL NO. 566**

**By Representative Phillip Johnson**

**Substituted for: Senate Bill No. 45**

**By Senator Tracy**

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4 and Title 67, Chapter 6, relative to required reporting on aviation fuel sales.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-407, is amended by deleting the section in its entirety and by substituting instead the following language:

67-6-407.

(a) The commissioner shall require each dealer of aviation fuel to file an additional report stating the total amount in gallons of aviation fuel sold and the dollar amount collected from such sales. The report required by this section shall be filed on a monthly or quarterly basis, as determined by the commissioner in his discretion. Such report shall be filed no later than thirty (30) days after the last day of the sales period covered by the report. The report shall be supplemental to any other report required by the department and shall be on a form prescribed by the department.

(b) In addition to any other penalty provided by law, the commissioner is authorized to assess any taxpayer required to file the report described in subsection (a) a civil penalty of five hundred dollars (\$500) for failure to file such report. Such penalty shall be subject to waiver under the provisions of § 67-1-803.

SECTION 2. This act shall take effect July 1, 2011, at 12:01 a.m., the public welfare requiring it.

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PASSED: APRIL 28, 2011



BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES



RON RAMSEY  
SPEAKER OF THE SENATE

APPROVED this 12<sup>th</sup> day of May 2011



BILL HASLAM, GOVERNOR