



**State of Tennessee**

**PUBLIC CHAPTER NO. 382**

**SENATE BILL NO. 1161**

**By Norris, Tate, Barnes, Ford**

Substituted for: House Bill No. 1203

By Curtis Johnson, Pitts, Lollar, Parkinson, Halford, Matheny, Ragan, Shipley, Gotto, Holt, Camper,  
Wirgau, Alexander, Niceley

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 2 and Title 67, Chapter 4, relative  
to taxation of entities that operate facilities for the benefit of the United States Armed Forces.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-2008(a), is amended by adding the  
following as a new, appropriately designated subdivision:

( ) Any entity that:

(A) Is owned, in whole or in part, directly by a branch of the Armed Forces of  
the United States; and

(B) Derives more than fifty percent (50%) of its gross income from the  
operation of facilities that are located on property owned or leased by the federal  
government and operated primarily for the benefit of members of the Armed Forces of  
the United States.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it  
and shall apply to tax periods ending on or after June 30, 2011.

SENATE BILL NO. 1161

PASSED: May 21, 2011



RON RAMSEY  
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 1 day of June 2011



BILL HASLAM, GOVERNOR