



State of Tennessee
PUBLIC CHAPTER NO. 923

SENATE BILL NO. 2727

By Kelsey

Substituted for: House Bill No. 2938

By Sexton, Marsh, Shaw, Brown, Favors

AN ACT to amend Tennessee Code Annotated, Title 4, Chapter 3, Part 14; Title 47, Chapter 10 and Title 50, relative to the work opportunity tax credit.

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

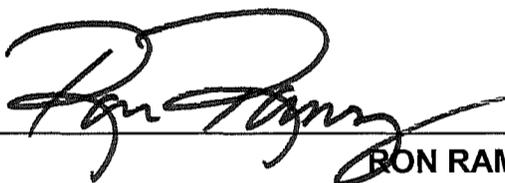
SECTION 1. Tennessee Code Annotated, Section 4-3-1405, is amended by adding the following language as a new subsection thereto:

(j) To the extent permitted by any federal law or rule, regulation, guideline, or advisory opinion of the Internal Revenue Service, the department shall accept and process any IRS Form 8850, or any successor to such form, that is submitted with electronic signatures in the same manner as the department accepts such forms when submitted with physical signatures if such form is submitted to the department by mail, facsimile, or e-mail copy. For purposes of this subsection (j), "electronic signatures" includes a physical printout of an electronically signed IRS Form 8850 indicating that the signature field is "signed electronically".

SECTION 2. This act shall take effect January 1, 2013, the public welfare requiring it.

SENATE BILL NO. 2727

PASSED: April 24, 2012



RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 10th day of May 2012



BILL HASLAM, GOVERNOR