



State of Tennessee

PUBLIC CHAPTER NO. 189

SENATE BILL NO. 422

By Kelsey, Green, Ketron, Tate, Bowling, Harper, Yager, Ford

Substituted for: House Bill No. 999

By Sexton, Durham, McCormick, Miller, Parkinson, Todd, Fitzhugh, Casada, Odom, Ryan Williams, Haynes, Littleton, Kane, Mitchell, Curtis Johnson, Sparks, Eldridge, Dawn White, Lundberg, McManus, Farmer, Forgety, Travis, Carter

AN ACT to amend Tennessee Code Annotated, Title 57, Chapter 6, relative to the taxation of sales of beer at wholesale.

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

SECTION 1. Tennessee Code Annotated, Section 57-6-103(a), is amended by deleting the first sentence of that subsection in its entirety and substituting instead the following:

There is hereby imposed on the sale of beer at wholesale a tax equal to thirty-five dollars and sixty cents (\$35.60) per barrel of thirty-one liquid gallons (31 gals.) of beer sold. The tax upon barrels containing more or less than thirty-one gallons (31 gals.) shall be taxed at a proportionate rate.

SECTION 2. Tennessee Code Annotated, Section 57-6-103, is amended by deleting subsection (b) in its entirety.

SECTION 3. Tennessee Code Annotated, Section 57-6-103(c), is amended by inserting the language "as well as any sale or transfer contemplated by § 57-5-101(c)(2) by a manufacturer operating as a retailer to a location owned or operated by such manufacturer-retailer," between the language "business" and the language "shall".

SECTION 4. Tennessee Code Annotated, Section 57-6-103, is amended by deleting subsection (e) in its entirety.

SECTION 5. Tennessee Code Annotated, Section 57-6-103(f), is amended by deleting the subsection in its entirety and substituting instead the following:

(f) Seventeen cents (17¢) of the gross tax owed per barrel shall be remitted at the same time to the department, to be kept in a special fund and to be used only for expenses of the department in the administration of this chapter.

SECTION 6. Tennessee Code Annotated, Section 57-6-103(g), is amended by deleting the subsection in its entirety and substituting instead the following:

(g) Ninety-two cents (92¢) of the gross tax owed per barrel shall be retained by the wholesaler or manufacturer operating as a retailer to defray the cost of collecting and remitting the tax.

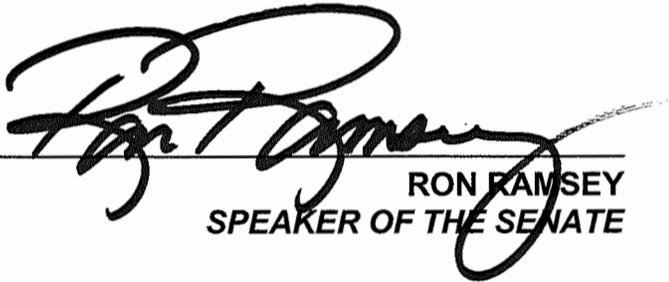
SECTION 7. Tennessee Code Annotated, Section 57-6-103(i)(1), is amended by deleting the last sentence of the subdivision and substituting instead the following:

The tax imposed by this section shall be due to the municipality beginning with the first full calendar month after receipt of the notice required by this subsection (i) and thereafter.

SECTION 8. This act shall take effect July 1, 2013, the public welfare requiring it.

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PASSED: April 10, 2013



RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 23rd day of April 2013



BILL HASLAM, GOVERNOR