

SENATE BILL 235

By Harris

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to the professional
privilege tax on medical practitioners.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1702(a)(4)(G), is amended by deleting the subdivision and substituting instead the following:

(G) Physicians except as provided in subsection (d);

SECTION 2. Tennessee Code Annotated, Section 67-4-1702, is amended by adding the following as a new subsection:

(d) The tax levied by this section does not apply to any physician who presents to the board of medical examiners a certified affidavit attesting to such person's inactive status in the practice of such profession and lack of earned income from the practice of such profession.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to privilege taxes due and payable after June 1, 2017.