

SENATE BILL 2118

By Finney

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to taxation.

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

SECTION 1. Tennessee Code Annotated, Section 67-3-804(b), is amended by deleting the second sentence in its entirety and by substituting instead the following:

No civil penalty shall be assessed in those cases where the prior notification required in subsection (a) was not accomplished due to error, other than negligence, if within three (3) working days the shipper, the transporter, or the agent of either, notifies the department of the diversion and error, and satisfactorily demonstrates that the failure to provide prior notification was due to the error.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.