

SENATE BILL 2955

By Akbari

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 49 and Title 67, relative to sales tax proceeds  
collected on firearms.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 1, is amended by adding the following as a new section:

(a) One hundred percent (100%) of the sales tax proceeds collected on firearms, ammunition, and firearm accessories must be deposited by the commissioner into the mental health care in Tennessee schools' account, created in subsection (b).

(b) There is created within the state treasury a "mental health care in Tennessee schools' account." Amounts remaining in the account at the end of each fiscal year shall not revert to the general fund, but must remain in the account.

(c) The state treasurer shall allocate grants from the mental health care in Tennessee schools' account to local education agencies, as defined in § 49-1-103, to obtain school counselors, school therapists, and after school programs that promote involvement in positive extracurricular activities.

(d) A local education agency must submit an application, by May 1 of each year, to the state treasurer to receive a grant pursuant to subsection (c).

(e) If the number of applications received pursuant to subsection (d) exceed the amount in the account, then the state treasurer shall create and implement guidelines on grant preferences.

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.