

Senate State and Local Government Committee 1

Amendment No. 1 to SB0422

**Yager
Signature of Sponsor**

AMEND Senate Bill No. 422*

House Bill No. 999

by deleting all language after the enacting clause and substituting instead the following:

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, 57-6-103, is amended by deleting subsection (e) in its entirety.

SECTION 5. Tennessee Code Annotated, 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.

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SECTION 6. Tennessee Code Annotated, 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, 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.