

**Senate Finance, Ways and Means Committee 1**

**Amendment No. 1 to SB1796**

**McNally**  
**Signature of Sponsor**

**AMEND Senate Bill No. 1796\***

**House Bill No. 2156**

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

SECTION 1. Tennessee Code Annotated, Section 67-5-704(a)(2), is amended by adding the following language at the end of subdivision (B):

This subdivision (a)(2) shall not apply to any taxpayer who qualifies for tax relief and has acquired one hundred percent (100%) permanent total disability from any service-connected cause as determined by the United States department of veterans' affairs.

SECTION 2. Tennessee Code Annotated, Section 67-5-704(j), is amended by adding the following language at the end of the subsection:

Any taxpayer who qualifies for tax relief and has acquired one hundred percent (100%) permanent total disability from any service-connected cause, as determined by the United States department of veterans' affairs, shall not be required to submit proof and documentation of the taxpayer's annual income.

SECTION 3. Tennessee Code Annotated, Section 67-5-702, is amended by deleting the language "twenty-three thousand dollars (\$23,000)" wherever it appears and substituting instead the language "twenty-three thousand five hundred dollars (\$23,500)".

SECTION 4. Tennessee Code Annotated, Section 67-5-703, is amended by deleting the language "twenty-three thousand dollars (\$23,000)" wherever it appears and substituting instead the language "twenty-three thousand five hundred dollars (\$23,500)".

SECTION 5. If any provision of this act or its application to any person or circumstance is held invalid, then the invalidity shall not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to that end the provisions of this act shall be severable.

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SECTION 6. This act shall take effect upon becoming a law, the public welfare requiring  
it.