

Amendment No. 4 to HB0813

Fitzhugh
Signature of Sponsor

AMEND Senate Bill No. 47*

House Bill No. 813

by inserting the following new section immediately preceding the last section and renumbering the subsequent section accordingly:

SECTION _____. Tennessee Code Annotated, Section 67-2-104(a), is amended by designating the existing language as subdivision (1) and adding the following as a new subdivision (2):

(2) For tax years beginning January 1, 2016, and thereafter, any person who files an individual return, or any persons who file a joint return, having income otherwise taxable under this chapter that is less than two hundred sixty-six dollars (\$266) are exempt from the income tax imposed by this chapter.