

## History of Tennessee Streamlined Statute Changes

1) **Public chapter 357 Acts of 2003 adopted June 2003** – First Streamlined legislation passed. Effective date - Public Chapter 357 had two possible effective dates. The earliest possible date that Tennessee's law changes could take effect was January 1, 2005, except for the provisions related to the single article cap limitations. The single article provisions were scheduled to take effect January 1, 2006. In the alternative, the effective date for Public Chapter 357 was 2 quarters after the effective date of the Streamlined Sales and Use Tax Agreement. The effective date of the Agreement was when at least 10 states representing 20% of the population of states that have sales taxes passed laws conforming to the Streamlined Sales and Use Tax Agreement.

2) **Public Chapter 959 Acts of 2004 adopted June 2004** – Technical corrections and additional provisions to comply with the agreement. Effective date of 2003 and 2004 Streamlined law changes scheduled to take effect July 1, 2005.

3) **Public Chapter 499 Acts of 2005 adopted June 2005** – Additional provisions to comply with the agreement. Effective date for 2003 and 2004 Streamlined law changes postponed. All Streamlined law changes scheduled to take effect July 1, 2007.

4) **Public Chapter 602 Acts of 2007 adopted June 2007** – Repealed 2003, 2004 and 2005 Streamlined law changes and adopted updated provisions and technical corrections for Streamlined law changes. Public Chapter 602 contained 2 effective dates.

The following provisions became effective on January 1, 2008: most of the streamlined sales tax uniform definitions; provisions concerning the registration of farmers for sales tax exemption purposes; provisions concerning the optional centralized registration system; and provisions concerning the optional use of certified service providers or certified automated systems for sales tax collection and remittance.

Other provisions will become effective on July 1, 2009, including the requirement that sales delivered or shipped to the customer be sourced to the delivery or shipping destination; modifications to the single article limitation on local option sales taxes; use of a single return covering multiple dealer locations; and implementation of certain privilege taxes in lieu of sales tax.