

Medical Practitioners

[Public Chapter 579 \(2004\)](#)

Professional  
Privilege  
tax notice  
#04-21

Effective July 1, 2004, Public Chapter 579 amends Tenn. Code Ann. Section 67-4-1710 relative to the professional privilege tax.

Under the provisions of Public Chapter 579, medical practitioners practicing in a free health clinic and not receiving monetary remuneration for medical care and other services rendered within the statutory scope for such a practitioner are not subject to the professional privilege tax.

Such medical practitioners will be awarded a “special volunteer license” by their respective licensing boards. The practitioner’s sole practice must consist of rendering professional services without monetary remuneration in a free health clinic at a specified site or in a specified setting. A “free health clinic” is a facility operated by a private, nonprofit entity that does not receive payment for its services and does not impose any charges on the individuals to whom the services are rendered.

In order to claim the exemption, holders of special volunteer licenses must notify the Department of Revenue on or before the due date of the tax.

The medical practitioners exempted from the professional privilege tax by Public Chapter 579 and the Tenn. Code Ann. Title and Chapter under which they are licensed are:

- (1) Physicians (Title 63, Chapters 6 and 9);
- (2) Dentists (Title 63, Chapter 5);
- (3) Chiropractors (Title 63, Chapter 4); and
- (4) Psychologists (Title 63, Chapter 11).

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at [www.Tennessee.gov/revenue](http://www.Tennessee.gov/revenue).

Publication Date: July 1, 2004