

## Streamlined Sales Tax Delayed

### Effective Dates Delayed

The Tennessee General Assembly recently enacted a law that delayed the start date of the Tennessee sales and use tax provisions that bring Tennessee sales and use tax law into compliance with the Streamlined Sales and Use Tax Agreement (SSUTA). The provisions are now set to take effect **July 1, 2019**. They will not take effect July 1, 2017, as previously scheduled.

### Paragraph Heading

Public Chapter 602 (2007), Sections 127-178, contain the sales and use tax changes now scheduled to take effect July 1, 2019. Those changes that have been delayed include:

- requirements that sales delivered or shipped to the customer be sourced to the delivery or shipping destination;
- changes to the single article limitation on local option sales taxes;
- use of a single sales and use tax return covering multiple dealer locations; and
- implementation of certain privilege taxes in lieu of sales tax.

### For More Information

Visit [www.tn.gov/revenue](http://www.tn.gov/revenue). Click on Revenue Help to search for answers or to submit an information request to one of our agents.

### References

Tenn. Code Ann. § 67-6-702; Public Chapter 193 (2017)