

SENATE BILL 872
By Haile

HOUSE BILL 784

By Martin G

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3, relative to sales and use tax exemptions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new section:

- (a) There is exempt from the tax imposed by this chapter the retail sale of infant formula and diapers and wipes designed to be used by infants and children.
- (b) As used in this section, "infant formula" means a liquid or powder that purports or is represented to be for special dietary use solely as a food for infants and children by nature of its simulation of human milk or its suitability as a complete or partial substitute for human milk.

SECTION 2. This act takes effect July 1, 2025, the public welfare requiring it.