

**RULES
OF
STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-05
ASSESSMENT OF COMMERCIAL AND INDUSTRIAL
TANGIBLE PERSONAL PROPERTY**

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0600-05-.01 DEFINITIONS.

- (1) "Adjusted assessment" shall be defined as any assessment made by the assessor on personal property at a value different from the value reported by the taxpayer or based on information different from the information reported by the taxpayer for the current year.
- (2) "Capitalized repair" means costs that are capitalized on the taxpayer's financial books and records as a fixed asset and either:
 - (a) Add to the value or substantially prolong the useful life of property; or
 - (b) Adapt the property to a new or different use.
- (3) "Commercial and industrial tangible personal property", as defined by T.C.A. § 67-5-501(2), includes personal property such as goods, chattels, and other articles of value which are capable of manual or physical possession, and machinery and equipment which is:
 - (a) Used essentially and principally for the commercial or industrial purposes or processes for which it is intended; and
 - (b) If affixed or attached to real property, can be detached without material injury to such real property.
- (4) "Construction-in-process tangible personal property (CIP)" shall be defined as tangible personal property which as of the assessment date is undergoing construction, assembly or installation prior to being committed to use.
- (5) "Fair market value" of personal property shall be ascertained in accordance with T.C.A. §§ 67-5-601 and 602.
- (6) "Forced assessment" shall be defined as any assessment made on personal property when the taxpayer has failed to file a personal property schedule with the assessor for the current year, whether or not the assessment is the same as the previous year.
- (7) "Personal property", as defined by T.C.A. § 67-5-501(7), includes every species and character of property which is not classified as real property.
- (8) "Raw material" shall be defined as items of tangible personal property, crude or processed, which are held or maintained by a taxpayer for use through refining, combining, or any other process in the production or fabrication of another item or product. The determination of

(Rule 0600-05-.01, continued)

whether tangible personal property should be classified as raw material depends on the taxpayer's use of the property and not on the nature or character of the taxpayer's business. Tangible personal property may be classified as raw material in the hands of the taxpayer even if the taxpayer is not considered to be a manufacturer under other Revenue code provisions.

- (9) "Regular assessment" shall be defined as an assessment made on personal property when the taxpayer has filed a personal property schedule with the assessor for the current year and the assessment is based on the information reported by the taxpayer.
- (10) "Residual value" shall be defined as the minimum standard value of property in use or capable of use.
- (11) "Scrap value" shall be defined as the value of personal property no longer capable of use and for which there is no reasonable expectation of repair.
- (12) "Straight line depreciation" for tangible personal property shall be defined as depreciation allocated in equal percentages over the economic life of the property and shall be calculated by dividing 100% by the economic life to achieve a yearly depreciation percentage. Percent good factors, also termed depreciation factors, derived from these yearly depreciation percentages shall be rounded to the nearest whole percent.
- (13) "Supplies" shall be defined as expendable items of tangible personal property which are used or held for use in support of a business activity, including but not limited to office supply stocks, stocks of spare parts for maintenance of machinery and equipment, accessories used in manufacturing processes, printing supplies, and cleaning and maintenance supplies.
- (14) "Tangible personal property", as defined by T.C.A. § 67-5-501(12), includes personal property such as goods, chattels, and other articles of value which are capable of manual or physical possession, and certain machinery and equipment, separate and apart from any real property, and whose value is intrinsic to the article itself.
- (15) "Total acquisition cost" means the full acquisition cost new of personal property and includes freight, installation, set-up, and sales tax.

Authority: T.C.A. §§ 67-1-305 and 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendment filed August 17, 1994; effective October 31, 1994. Amendments filed February 21, 2017; effective May 22, 2017.

0600-05-.02 DISCOVERY.

- (1) As a minimum, the following sources shall be used in order to discover potential commercial and industrial personal property taxpayers:
 - (a) Either a business license listing (which may be obtained from the county clerk) or a sales tax registrant listing (which may be obtained from the Sales and Use Tax Division of the Tennessee Department of Revenue);
 - (b) The commercial and industrial real property assessment roll;
 - (c) Personal knowledge.
- (2) The following additional sources are recommended for use whenever possible for the discovery of businesses:

(Rule 0600-05-.02, continued)

- (a) Field visits;
- (b) Internet;
- (c) New construction;
- (d) Media news and advertising;
- (e) City directory;
- (f) Local business directory;
- (g) Chamber of commerce;
- (h) Building permits and electrical inspections;
- (i) Commercial vehicle license plates;
- (j) Uniform commercial code filings;
- (k) Any other pertinent sources.

Authority: T.C.A. §§ 67-1-305 and 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendments filed February 21, 2017; effective May 22, 2017.

0600-05-.03 CONTROL RECORDS.

- (1) An appropriate personal property control record (such as a control card) shall exist and be maintained for each personal property account.
- (2) Upon discovery of a new business, a control record shall be created for that business.
- (3) When a business ceases to exist, the control record for that business shall be removed from the active file and placed in an inactive file.
- (4) As a minimum, the control record for each account shall provide for the following:
 - (a) Business name;
 - (b) Property location;
 - (c) Mailing address;
 - (d) Type of business;
 - (e) Property identifier, to be linked to the property identifier of the real property where the personal property is located, when such can be determined;
 - (f) Tax year;
 - (g) Dates the schedule was furnished, returned, and desk audited;
 - (h) Date of any field audit;
 - (i) Assessment ratio (30% for commercial and industrial tangible personal property);

(Rule 0600-05-.03, continued)

- (j) Assessment;
- (k) Type of assessment (such as R = regular, F = forced, A = adjusted).

Authority: T.C.A. § 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988.

0600-05-.04 REPORTING.

- (1) The tangible personal property schedule adopted in Rule 0600-05-.11 below shall be furnished annually by the assessor to every potential commercial and industrial personal property taxpayer on or before February 1. A substantially equivalent form may be used, provided that such form is approved by the Division of Property Assessments.
- (2) The taxpayer shall annually be required to complete, sign, and file the tangible personal property schedule with the assessor on or before March 1. Failure to file the schedule will subject the taxpayer to a penalty as provided by state law.
- (3) In accordance with T.C.A., Title 67, the following types of tangible personal property are not to be reported or assessed:
 - (a) Growing crops;
 - (b) The direct product of the soil in the hands of the producer or his immediate vendee;
 - (c) Finished goods in the hands of the manufacturer;
 - (d) Inventories of merchandise held for sale or exchange;
 - (e) Property in transit through the state to a final destination outside the state;
 - (f) Property imported from outside the United States, held in a foreign trade zone or subzone, and then exported to a location outside Tennessee.
- (4) A taxpayer must report the total acquisition costs of property as follows:
 - (a) For property that was new when the taxpayer purchased it, the taxpayer must report the total acquisition cost of the property as of the year the property was purchased.
 - (b) For property that was used when the taxpayer purchased it, the taxpayer must report the total acquisition cost of the property as of the year the property was new. However, if the taxpayer does not know or cannot reasonably determine the cost of the property when it was new or the year the property was new, the taxpayer may report the total acquisition cost of the used property as of the year the taxpayer acquired the property.
 - (c) For property previously reported as CIP tangible personal property, the taxpayer must report its total acquisition cost as of the year the property was placed in service, rather than the year of purchase, if those years differ.
 - (d) For all property, the total acquisition cost reported should include the full invoiced cost without deduction for the value of certain inducements, such as agreements and warranties, when these inducements are provided without additional charge.

(Rule 0600-05-.04, continued)

- (5) A capitalized expenditure made with respect to property after the initial acquisition must be reported in the year the expenditure was booked as a fixed asset. The costs of the capitalized expenditure should be reported as they are shown on the taxpayer's financial accounting fixed asset records. Any expensed furniture, computer equipment, or other expensed items with a life of one year or longer should also be reported in the appropriate groups as assets. Expenses, costs, or amounts paid or incurred for incidental repairs and maintenance of property should not be reported.

Authority: T.C.A. §§ 67-1-305 and 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendments filed February 21, 2017; effective May 22, 2017. Amendments filed May 12, 2020; effective August 10, 2020.

0600-05-.05 AUDIT.

- (1) Desk audits shall be performed on all schedules returned. Items to be reviewed shall include:
 - (a) Depreciation;
 - (b) Math;
 - (c) Any evidence provided by the taxpayer regarding value;
 - (d) Comparable accounts;
 - (e) Previous year's assessment.
- (2) Systematic field audits of individual accounts shall be performed as deemed necessary by the assessor of property. In addition, random field audits shall be performed periodically. Nonreporting accounts, new accounts, major accounts, accounts with significant changes, and accounts suspected of improperly reporting may be emphasized. The purpose of the field audit shall be to determine if the taxpayer has reported properly or, if the taxpayer has not reported, to gather data for a forced assessment.
- (3) Audits shall be conducted in accordance with a plan submitted by the assessor of property and approved by the State Board of Equalization.
- (4) Assessors shall maintain confidentiality of taxpayer information in accordance with T.C.A. § 67-5-402.

Authority: T.C.A. §§ 67-1-305 and 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendments filed February 21, 2017; effective May 22, 2017.

0600-05-.06 STANDARD VALUATION.

- (1) In the absence of evidence to the contrary, the fair market value of commercial and industrial tangible personal property, except raw materials, supplies, and scrap property, shall be presumed to be either the total acquisition cost less straight line depreciation or the residual value, whichever is greater. The grouping of personal property and the depreciation allowed for each group shall be consistent with the schedule prescribed in Rule 0600-05-.11 below, and shall be based on a reasonable economic life for that group of items.
- (2) The fair market value of raw materials and supplies shall be presumed to be their total acquisition cost as determined by the "first-in-first-out" (FIFO) method of accounting, in the absence of evidence to the contrary.

(Rule 0600-05-.06, continued)

- (3) The residual value of personal property shall be presumed to be twenty percent (20%) of total acquisition cost, in the absence of evidence to the contrary.
- (4) The scrap value of personal property shall be presumed to be two percent (2%) of total acquisition cost, in the absence of evidence to the contrary.
- (5) In making forced assessments on non-reporting accounts, the following factors shall be considered:
 - (a) Previous data on file for that account;
 - (b) Data from comparable accounts;
 - (c) Data collected during any field visits.
- (6) Any tangible personal property which the taxpayer claims or will claim as CIP for federal income tax purposes based on the status of the property on the assessment date for property taxes may be reported by the taxpayer as CIP for property tax purposes. The value of CIP shall be presumed to be fifteen percent (15%) of all direct and indirect costs incurred and claimed by the taxpayer for federal income tax purposes as of the assessment date. The value of qualified pollution control equipment, whether or not reportable as CIP, shall be governed by T.C.A. § 67-5-604.

Authority: T.C.A. §§ 4-3-5103, 67-1-305, 67-5-902, and 67-5-903. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendment filed May 31, 1991; effective July 15, 1991. Amendment filed August 17, 1994; effective October 31, 1994. Amendments filed February 21, 2017; effective May 22, 2017. Amendments filed February 21, 2017; effective May 22, 2017. Amendments filed May 12, 2020; effective August 10, 2020.

0600-05-.07 NONSTANDARD VALUATION.

- (1) Notwithstanding the provisions of Rule 0600-05-.06, above, regarding standard valuation, the assessor shall place a value on the property different from the value indicated by the standard valuation provisions if there is sufficient evidence to warrant a different value and documentation of such evidence is included in the file. The assessor shall consider the level of trade at which the property is found and all other relevant and available evidence in determining a nonstandard value. Types of evidence that may support nonstandard value include: recent appraisals by appraisers holding professional designations in the valuation of personal property from recognized appraisal organizations and authoritative price or valuation guides for subject property.
- (2) The assessor shall report in writing to the Division of Property Assessments all instances where a nonstandard value is placed on the property or requested by a taxpayer. The Division shall consider such reports in making recommendations to the State Board of Equalization regarding any needed revisions to these rules. The assessor may request the assistance of the Division of Property Assessments in determining a nonstandard value.

Authority: T.C.A. §§ 67-1-305 and 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendments filed February 21, 2017; effective May 22, 2017.

0600-05-.08 NOTIFICATION.

- (1) At least ten calendar days before the local board of equalization commences its annual session, the assessor shall notify the taxpayer of any change in the assessment or

(Rule 0600-05-.08, continued)

classification of the taxpayer's personal property. Such notification of personal property assessment shall be sent to the taxpayer in the manner prescribed by law when:

- (a) An assessment is made on a new business;
 - (b) A change is made in an assessment;
 - (c) A forced or adjusted assessment is made.
- (2) A record of such notification shall be retained by the assessor for a period of not less than two years.

Authority: T.C.A. § 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988.

0600-05-.09 MISCELLANEOUS.

- (1) In determining whether property should be assessed as real or personal, the following factors should be considered:
- (a) The apparent movability or permanency of the item in its location or attachment to the land or structure. The cost of moving the item and the amount of damage that will be incurred to the item, the land, or the improvement if the item is removed should be weighed against the value of the item of property that is being considered. If the value of the item exceeds the moving cost and the amount of damage incurred, it is more likely to be considered personal property.
 - (b) The primary purpose which the item serves. This factor would most generally concern an item that forms a part, or segment, of a series of functions in a manufacturing and/or processing system. If the item is more or less special purpose in nature and its practical use would not enhance the total property if the present or a similar manufacturing processing system were not there, it is more likely to be considered personal property.
 - (c) The stated intent of the owner. This element will come into focus most frequently where leased premises are involved, although it must occasionally be considered where premises are owner-occupied. If the intent of the owner is to move the item upon relocation of the business, the item is more likely to be considered personal property, provided that such a move would be probable, practical, and cost-effective.
- (2) In determining the proper taxable location, or situs, of personal property, the following factors are to be considered:
- (a) Physical location;
 - (b) Permanency of the location;
 - (c) Home base of the property;
 - (d) Domicile of the owner;
 - (e) Location as of January 1.

The physical location is of prime importance in determining the taxable situs of property that is rarely or infrequently moved. For property that changes location from time to time, the relative

(Rule 0600-05-.09, continued)

permanency of location in a particular place becomes important. If the property is moved with such frequency that it has no more or less permanent location, the home base of the property (such as where it is garaged, sent for repairs, or stored when not in use) is the most significant factor. If the home base cannot be defined, then the domicile of the owner becomes the primary factor. Although the location as of January 1 is a factor to be considered, often it is of nominal importance in determining situs.

Authority: T.C.A. § 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988.

0600-05-.10 ENFORCEMENT.

- (1) Should it be determined by the Division of Property Assessments that a jurisdiction is not in compliance with these rules, the Division shall make a report of such noncompliance in writing to the State Board of Equalization for the appropriate action.
- (2) In determining the degree of compliance with these rules, the Division of Property Assessments may review the records and procedures of the assessor and may perform any field audits of taxpayer returns deemed relevant to the review.

Authority: T.C.A. § 67-5-902. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988.

0600-05-.11 REPORTING SCHEDULE.

The following schedule or a facsimile shall be used by owners of commercial and industrial tangible personal property to report ownership of such property to the assessor pursuant to T.C.A. § 67-5-903. A substantially equivalent form may be used with prior approval of the director of the state Division of Property Assessments.

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ASSESSMENT OF COMMERCIAL AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY

CHAPTER 0600-05

(Rule 0600-05-.11, continued)

COUNTY, TENNESSEE TANGIBLE PERSONAL PROPERTY SCHEDULE FOR REPORTING COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY

TAX YEAR: 2020

IN ACCORDANCE WITH T.C.A. 67-5-803, THIS SCHEDULE MUST BE COMPLETED, SIGNED ON THE REVERSE SIDE, AND FILED WITH THE ASSESSOR OF PROPERTY ON OR BEFORE MARCH 1. FAILURE TO DO SO WILL RESULT IN A FORCED ASSESSMENT, AND YOU WILL BE SUBJECT TO A PENALTY AS PROVIDED BY STATE LAW.

CO#	CONTROL MAP	GROUP	PARCEL	PI	SI
001					

BUS NAME _____
ADDRESS _____
CITY, ST, ZIP _____

PART I. GENERAL DATA (MAKE CHANGES AS NEEDED)

PROPERTY ADDRESS _____
REAL ESTATE OWNER _____
BUSINESS OWNER(S) _____
CONTACT PERSON _____
CONTACT PHONE _____
BUSINESS LICENSE # _____
YEAR BUS. STARTED _____
TYPE OF BUSINESS _____

ASSESSOR'S USE ONLY

TOTAL THIS SIDE	SCHEDULE	OR	AM
TOTAL REVERSE SIDE	TYPE	AU	AP
TOTAL ATTACHMENTS			
TOTAL APPRAISAL	ASMT TYPE		
ASSESSMENT RATIO	x		
ASSESSMENT	SCHEDULE		
CITY	FURNISHED		
SSD1			
SSD2	SCHEDULE		
PROP TYPE	RETURNED		
ACCOUNT STATUS			
YR LAST APR	DESK REVIEW		
DEPR YEAR	DATE		
ASSET LIST YR	BY		
UNITS: TYPE			
NUMBER	AUDIT DATE		
APPRAISED \$ PER UNIT	BY		
DISTRICT	SMALL		
	ACCOUNT		

D/B/A _____

BUSINESS LOCATED (please check one)

☐ OUTSIDE CITY ☐ INSIDE CITY (indicate city below)
CITY: _____

IF YOU WERE OUT OF BUSINESS IN THIS COUNTY ON JANUARY 1, PLEASE NOTIFY THE ASSESSOR OF PROPERTY OF THE DATE OUT OF BUSINESS IN ORDER TO AVOID A FORCED ASSESSMENT.

PART II. OWNED PERSONAL PROPERTY - STANDARD VALUE

Report all personal property owned by you and used or held for use in your business or profession as of January 1, including items fully depreciated on your accounting records. Do not report inventories of merchandise held for sale or exchange or finished goods in the hands of the manufacturer. Personal property leased or rented and used in your business must be reported in PART III of this schedule and not in this section. Property on which you wish to report a nonstandard value must be reported in PART IV of this schedule and not in this section. Qualified pollution control equipment must be reported in PART V of this schedule.

A separate schedule should be filed for each business location.

List the total acquisition cost new for each group below by year the property was new (typically the year made) in the REVISED COST column. For property purchased as used, if the cost new or year the property was new is not known and cannot reasonably be determined, you may report the actual acquisition cost to you for the year you acquired the property. If COST ON FILE is printed on the schedule, you need only report new cost totals in the REVISED COST column resulting from acquisition or disposition of property.

ALTERNATIVE REPORTING FOR SMALL ACCOUNTS - If you believe the depreciated value of your property is \$1,000 or less you may use the Small Accounts Certification (reverse side) as an alternative to reporting detailed costs below. With this certification, subject to audit, your assessment per this schedule will be set at \$300.

REVERSE SIDE OF THIS FORM MUST BE COMPLETED IF APPLICABLE

GROUP 1 - FURNITURE, FIXTURES, GENERAL EQUIPMENT, AND ALL OTHER PROPERTY NOT LISTED IN ANOTHER GROUP				GROUP 4 - AIRCRAFT, BOATS, AND TOWERS				GROUP 6 - BILLBOARDS, TANKS, AND PIPELINES			
YEAR	COST ON FILE	REVISED COST	DEPR	YEAR	COST ON FILE	REVISED COST	DEPR	YEAR	COST ON FILE	REVISED COST	DEPR
2019			.88	2019			.92	2019			.94
2018			.75	2018			.85	2018			.88
2017			.63	2017			.77	2017			.81
2016			.50	2016			.69	2016			.75
2015			.38	2015			.62	2015			.69
2014			.25	2014			.54	2014			.63
PRIOR			.20	2013			.46	2013			.56
TOTAL				2012			.38	2012			.50
GROUP 2 - COMPUTERS, COPIERS, PERIPHERALS, AND TOOLS				2011			.31	2011			.44
YEAR	COST ON FILE	REVISED COST	DEPR	2010			.23	2010			.38
2019			.67	PRIOR			.20	2009			.31
2018			.33	TOTAL				2008			.25
PRIOR			.20	GROUP 5 - MANUFACTURING MACHINERY				PRIOR			.20
TOTAL				YEAR	COST ON FILE	REVISED COST	DEPR	TOTAL			
GROUP 3 - MOLDS, DIES, AND JIGS				2019			.88	GROUP 9 - VEHICLES			
YEAR	COST ON FILE	REVISED COST	DEPR	2018			.75	YEAR	COST ON FILE	REVISED COST	DEPR
2019			.75	2017			.63	2019			.80
2018			.50	2016			.50	2018			.60
2017			.25	2015			.38	2017			.40
PRIOR			.20	2014			.25	PRIOR			.20
TOTAL				PRIOR			.20	TOTAL			
GROUP 7 - SCRAP PROPERTY				TOTAL				GROUP 10 - CONSTRUCTION IN PROCESS			
YEAR	COST ON FILE	REVISED COST	DEPR	GROUP 8 - RAW MATERIALS AND SUPPLIES				YEAR	COST ON FILE	REVISED COST	DEPR
ALL			.02	YEAR	COST ON FILE	REVISED COST	DEPR	ALL			.15
				ALL			1.00				

RETURN THIS SCHEDULE AND ANY ACCOMPANYING DATA TO:

JOHN K. ALLEY, JR.
ANDERSON COUNTY, TENNESSEE ASSESSOR OF PROPERTY
100 N MAIN ST - RM 202
CLINTON, TN 37715

865-457-6219

LEASED VALUE ON FILE

LAST APPRAISAL \$0
LAST ASSESSMENT
LAST EQUALIZED ASSESSMENT

ONLINE ID:

SIGN THIS SCHEDULE ON THE REVERSE SIDE

CT-0025-9557
REV. OCTOBER 2019

CHAPTER 0600-05

PART III. LEASED PERSONAL PROPERTY - Report all items leased or rented by you for the conduct of your business as of January 1. If additional space is needed, attach a separate sheet using the same format. Regardless of any contract between the lessor and lessee as to who shall pay the taxes, leased personal property is to be assessed to the lessee.

GRP	ITEM DESCRIPTION MAKE AND MODEL NUMBER SERIAL NUMBER	ITEM COST	LEASE TERM YEAR LEASE BEGAN	MONTHLY RENT	LEASE TYPE	LESSOR'S LEASE NUMBER	LESSOR NAME & ADDRESS
					Operating		
					Capital		
					Other		
					Operating		
					Capital		
					Other		
					Operating		
					Capital		
					Other		
					Operating		
					Capital		
					Other		
					Operating		
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					Operating		
					Capital		
					Other		
					Operating		
					Capital		
					Other		
					Operating		
					Capital		
					Other		
					Operating		
					Capital		
					Other		

PART IV. OWNED PERSONAL PROPERTY - NONSTANDARD VALUE - Report property on which you wish to report a value different from standard depreciated cost where such value more closely reflects fair market value. Include evidence to support this request for a non-standard value, such as a recent appraisal or a value from an authoritative price or valuation guide. Such evidence will be considered in any determination of a nonstandard value. If additional space is needed, attach a separate sheet using the same format.

[illegible]

PART V. POLLUTION CONTROL - Report pollution control equipment qualified under T.C.A. 67-5-604 (enclose copy of certificate). Such equipment will be valued at one-half percent of cost.

ACQUISITION COST	CERTIFICATE YEAR	CERTIFICATE EXPIRES

NOTES

[illegible]

☐ **SMALL ACCOUNTS CERTIFICATION (OPTIONAL).** By checking the box at left, I certify that the total depreciated value of my property (all groups) is \$1,000 or less. I understand this certification is subject to penalties for perjury and I may be subject to statutory penalty and cost if this certification is proven false.

PRINT NAME _____ PRINT TITLE _____

SIGNED _____ TITLE _____ DATE _____

(Rule 0600-05-.11, continued)

Authority: T.C.A. §§ 4-3-5103, 67-1-305, 67-5-902, and 67-5-903. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988. Amendment filed May 31, 1991; effective July 15, 1991. Amendment filed August 17, 1994; effective October 31, 1994. Amendments filed February 21, 2017; effective May 22, 2017. Amendments filed May 12, 2020; effective August 10, 2020.

0600-05-.12 EFFECTIVE DATE.

These rules shall take effect on January 1, 1989.

Authority: T.C.A. §§ 4-3-5103 and 67-1-305. **Administrative History:** Original rule filed August 29, 1988; effective October 13, 1988.