

RULES OF THE TENNESSEE STATE BOARD OF EQUALIZATION

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ADMINISTRATIVE HISTORY

Original chapter 0600-01 was certified on June 7, 1974, under chapter 491 of the Public Acts of 1974, as rules in effect when chapter 491 became effective. The administrative history following each rule gives the date on which the rule was certified, or the date on which the rule was filed, and its effective date, if promulgated after March 11, 1974. The administrative history following each rule also shows the dates of any amendments or repeals.

Original chapter 0600-02 filed November 22, 1978; effective January 8, 1979.

Original rules 0600-03-.01 through 0600-03-.13 filed February 12, 1982; effective April 1, 1982.

Repeal and new chapter 0600-03 filed October 14, 1983; effective November 14, 1983.

Original chapter 0600- 04 filed December 20, 1983; effective January 19, 1984.

Repeal of chapter 0600-01 by Public Chapter 969; effective July 1, 1984.

Original rule 0600-03-.14 filed December 4, 1984; effective January 3, 1985.

Amendments to rules 0600-03-.04 through 0600-03-.08 and new rule 0600- 03- .15 filed December 1, 1986; effective January 15, 1987.

Amendments to rules 0600-03-.07, .10, and .15 filed July 13, 1987; effective August 27, 1987.

Original chapter 0600-05 filed August 29, 1988; effective October 13, 1988.

Amendment to rules 0600-03-.05, 0600-03-.06, 0600-03-.07, 0600-03-.08, and 0600-03-.11 filed December 30, 1988; effective February 13, 1989.

Original chapter 0600-07 filed July 7, 1989; effective August 21, 1989.

Amendment to rule 0600-03-.10 filed September 14, 1990; effective October 29, 1990.

Amendment to rule 0600-07-.06 filed May 30, 1991; effective July 14, 1991.

Amendments to rules 0600-05-.06 and 0600-05-.11 filed May 31, 1991; effective July 15, 1991.

Amendment to rules filed to rules 0600-04-.01 through 0600-04-.08 and 0600-04-.10 filed September 13, 1993; effective November 27, 1993.

Amendments to rules 0600-5-.01 and 0600-05-.06 filed August 17, 1994; effective October 31, 1994.

Amendment to rules 0600-03-.02, 0600-03-.04, 0600-03-.07, 0600-03-.11 filed June 16, 1995; effective August 30, 1995.

Amendment to rules 0600-04-.01, 0600-04-.07 through 0600-04-.10 filed August 14, 1996; effective October 28, 1996.

Original chapter 0600-06 filed May 11, 1998; effective July 25, 1998.

New chapter 0600-01 filed June 30, 2000; effective September 12, 2000.

Original rules 0600-01-.17 and 0600-08-.01 through 0600-08-.03 filed April 30, 2004; effective July 14, 2004.

Amendments to rules 0600-04-.01 through 0600-04-.05 and 0600-04-.08, and repeal and new rules 0600-04-.06 and 0600-04-.12 filed June 22, 2005; effective September 5, 2005.

Original chapter 0600-09 filed November 13, 2007; effective January 27, 2008.

Amendment to rule 0600-08-.03 filed June 25, 2008; effective September 8, 2008.

Amendments to rules 0600-03-.02, .03, .04, .06, .07, .08, .09, and .11, and repeals to rules 0600-03-.05, .10, .14, and .15 filed May 11, 2009; effective July 25, 2009.

Amendments to rules 0600-01-.11, .14, and .17 filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee filed a 15-day stay of the rules; new effective date May 17, 2011.

New rules 0600-06-.07 and .08 and amendments to rule 0600-06-.03 filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee filed a 15-day stay of the rules; new effective date May 17, 2011.

Amendment to rule 0600-08-.01 filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee filed a 15-day stay of the rule; new effective date May 17, 2011.

Amendment to rule 0600-080.01 filed December 12, 2012; effective March 12, 2013.

Amendments to rules 0600-01-.03 and .10 filed May 30, 2013; effective August 28, 2013.

Amendments to rules 0600-04-.01, .03, .05, and .10 filed September 25, 2014; effective December 24, 2014.

Repeal and new rules 0600-04-.02, .04, .06, .07, and .08 filed September 25, 2014; effective December 24, 2014.

Repeal of rule 0600-04-.12 filed September 25, 2014; effective December 24, 2014.

Amendments to rules 0600-01-.03, and .17 filed August 24, 2015; effective November 22, 2015.

Original rules 0600-10-.01 through 0600-10-.07 filed April 21, 2016; effective July 20, 2016.

Amendments to rules 0600-05-.01, 0600-05-.02, 0600-05-.04 through 0600-05-.07, and 0600-05-.11 filed February 21, 2017; effective May 22, 2017.

Original rules 0600-11-.01 through 0600-11-.16 filed April 25, 2017; effective July 24, 2017.

Amendments to rules 0600-01-.01, 0600-01-.05, 0600-01-.07, and 0600-01-.17 filed July 5, 2017; effective October 3, 2017.

Amendments to rules 0600-03-.01 through 0600-03-.04, 0600-03-.06, 0600-03-.07, 0600-03-.08, and 0600-03-.11 filed July 5, 2017; effective October 3, 2017.

Original rules 0600-12-.01 through 0600-12-.08 filed August 23, 2017; effective November 21, 2017.

Amendments to rules 0600-01-.03., 0600-01-.04, 0600-01-.10, 0600-01-.11, 0600-01-.12, and 0600-01-.13 filed February 21, 2018; effective May 22, 2018.

Original rules 0600-13-.01 through 0600-13-.10 filed April 1, 2020; effective June 30, 2020.

Original rules 0600-14-.01 through 0600-14-.04 filed April 1, 2020; effective June 30, 2020.

Amendments to rules 0600-01-.01, 0600-01-.10, 0600-01-.11, 0600-01-.17, 0600-05-.04, 0600-05-.06, 0600-05-.11, 0600-08-.02, and 0600-08-.03 filed May 12, 2020; effective August 10, 2020.

New rule 0600-04-.01, renumbering of subsequent rules, and amendments to newly renumbered rules 0600-04-.02 through 0600-04-.12 filed August 17, 2021; effective November 15, 2021.

New rules 0600-15-.01 through 0600-15-.04 filed November 7, 2024; effective February 5, 2025.