

**RULES  
OF  
THE DEPARTMENT OF REVENUE**

**CHAPTER 1320-07-06  
REPEALED**

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1320-07-06-.01    Repealed  
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**1320-07-06-.01    REPEALED.**

**Authority:** T.C.A. §§ 67-101 and 67-1-102. **Administrative History:** Original rule certified June 7, 1974. Repeal and new rule filed August 15, 1979; effective November 27, 1979. Repeal filed October 30, 2025; effective January 28, 2026.

**1320-07-06-.02    REPEALED.**

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