

## Sales/Use:

### Tennessee: New Law Provides an Exemption for Qualified Online Continuing Education Courses

S.B. 874, signed by gov. 4/13/21. Effective July 1, 2021, new law exempts from Tennessee sales and use tax online access to some continuing education courses that meet regulatory requirements for licensed individuals and that are offered by certain federally exempt charitable organizations or business associations (*i.e.*, pursuant to Internal Revenue Code sections 501(c)(3) or 501(c)(6)). Please contact us with any questions.

**URL:** <https://wapp.capitol.tn.gov/apps/BillInfo/Default.aspx?BillNumber=SB0874>

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