



JASON E. MUMPOWER
Comptroller

November 29, 2021

MEMORANDUM

TO: Tennessee Local Government Association Representatives

FROM: Jason E. Mumpower, Comptroller of the Treasury

SUBJECT: Public Chapter 6 Exemption Notice

On November 12, 2021, Public Chapter 6 of the 2021 Third Extraordinary Session (“the law” or “Public Chapter 6”) became effective and imposes various provisions regarding COVID-19 in Tennessee. The law allows a private business, governmental entity, school, or employer to seek an exemption from Chapter 2 or 6 of the law by submitting notice in writing to the Comptroller of the Treasury that compliance with Chapter 2 or 6 of the law would result in a loss of federal funding to the extent such an exemption is necessary to conform to federally awarded or amended contracts, subcontracts, or postsecondary grants as a condition to receipt of federal funds.

Local governments may be eligible for and wish to seek an exemption if compliance with Public Chapter 6 would result in a loss of federal funding to the extent such an exemption is necessary to conform to federally awarded or amended contracts, subcontracts, or postsecondary grants as a condition to receipt of federal funds. Local government officials should familiarize themselves with their federal contracts, subcontracts, and postsecondary grants and discuss the documents with their attorneys to determine whether the local government should seek an exemption.

To request an exemption, a governmental entity must submit a notice to the Comptroller of the Treasury via the online web portal at <https://comptroller.tn.gov/covidexemption.html>. The website also contains the Comptroller’s guidelines and FAQ’s regarding the exemption process. Eligible entities are only granted exemptions to the extent necessary to conform to the contracts, subcontracts, or postsecondary grants as a condition to the receipt of federal funds.

Local governments as a whole should submit exemption notices. The Comptroller’s Office is currently not accepting exemption notices from individual departments within local governmental entities. If you need assistance, please contact the Tennessee Comptroller’s Exemption Review Team at exempt@cot.tn.gov, or by phone at 615.253.3900.