



# State of Tennessee

## PUBLIC CHAPTER NO. 436

HOUSE BILL NO. 1438

By Representative Lamberth

Substituted for: Senate Bill No. 1448

By Senator Haile

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14, relative to a hotel-motel tax in any city that is situated in two (2) or more counties and having a population of not less than eleven thousand four hundred eighty (11,480) nor more than eleven thousand four hundred eighty-nine (11,489), according to the 2010 federal census or any subsequent federal census.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1425, is amended by adding the following as a new subsection:

This section shall not apply in any city that is situated in two (2) or more counties and having a population of not less than eleven thousand four hundred eighty (11,480) nor more than eleven thousand four hundred eighty-nine (11,489), according to the 2010 federal census or any subsequent federal census; provided, that the city is authorized to levy a privilege tax by ordinance adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel located within the city of each transient in an amount not to exceed two and one-half percent (2.5%) of the consideration charged by the operator. All proceeds received by the city from such tax shall be dedicated solely for tourism development. The ordinance shall set forth the manner of collection and administration of the privilege tax.

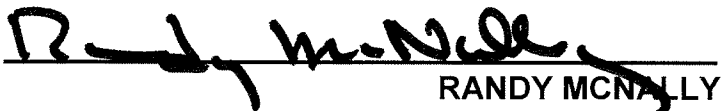
SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: May 8, 2017

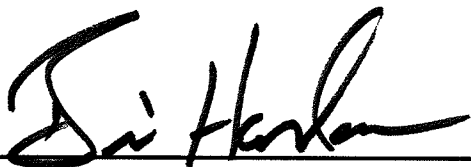


BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES



RANDY MCNALLY  
SPEAKER OF THE SENATE

APPROVED this 17<sup>th</sup> day of May 2017



BILL HASLAM, GOVERNOR