



State of Tennessee

PUBLIC CHAPTER NO. 198

SENATE BILL NO. 567

By Bowling

Substituted for: House Bill No. 630

By Bricken

AN ACT to amend Tennessee Code Annotated, Section 67-4-1425, relative to taxes upon the privilege of occupancy in any county that has a population of not less than fifty-two thousand seven hundred (52,700) nor more than fifty-two thousand eight hundred (52,800), 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 does not apply in any county having a population of not less than fifty-two thousand seven hundred (52,700) nor more than fifty-two thousand eight hundred (52,800), according to the 2010 federal census or any subsequent federal census; provided, that the county is authorized to levy a privilege tax by resolution adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel or motel of each transient in an amount not to exceed two and one-half percent (2.5%) of the consideration charged by the operator. The revenue generated by this privilege tax must be used to support local tourism and economic development. The resolution must set forth the manner of collection and administration of the privilege tax.

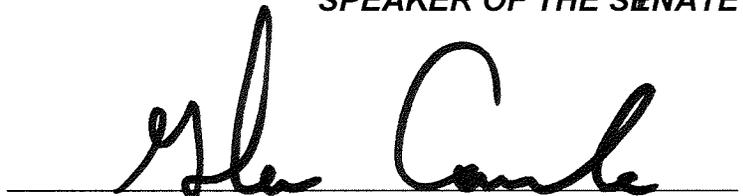
SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 567

PASSED: April 15, 2019



RANDY McNALLY
SPEAKER OF THE SENATE



GLEN CASADA, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 25th day of April 2019



BILL LEE, GOVERNOR