



State of Tennessee

PUBLIC CHAPTER NO. 480

SENATE BILL NO. 1154

By Stevens

Substituted for: House Bill No. 1426

By Gary Hicks, Moody

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 3, relative to tax exemptions.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-330(a)(5), is amended by adding the following new subdivision:

(C) On or after January 1, 2027, the exemption provided for in this subdivision (a)(5) does not apply to amusement or recreational activities conducted, produced, or provided at a facility owned by a sports authority organized pursuant to title 7, chapter 67, during a period in which the facility is eligible to receive a distribution of state sales tax revenue pursuant to § 67-6-103(d);

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.

SENATE BILL NO. 1154

PASSED: April 19, 2023




RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 17th day of May 2023



BILL LEE, GOVERNOR