

HOUSE BILL 5

By Daniel

AN ACT to amend Tennessee Code Annotated, Section 67-6-212 and Section 67-6-330, relative to amusement tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-212(a)(1), is amended by deleting the following language:

Dues or fees to membership sports and recreation clubs, including free or complimentary dues or fees, when such are made in connection with a valuable contribution to any such establishment or organization, which shall have the value equivalent to the charge that would otherwise have been made, including any fees paid for the use of facilities or services rendered at a health spa or club or any similar facility or business;

SECTION 2. Tennessee Code Annotated, Section 67-6-330(a)(16), is amended by deleting the subdivision in its entirety.

SECTION 3. This act shall take effect July 1, 2019, the public welfare requiring it.