

HOUSE BILL 392

By Watson

AN ACT to amend Chapter 2 of the Private Acts of 1981; as amended by Chapter 196 of the Private Acts of 1984; Chapter 135 of the Private Acts of 1991; Chapter 44 of the Private Acts of 1997; Chapter 32 of the Private Acts of 2001; Chapter 44 of the Private Acts of 2003; and any other acts amendatory thereto, relative to the Polk County amusement and privilege tax.

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

SECTION 1. Chapter 2 of the Private Acts of 1981, as amended by Chapter 196 of the Private Acts of 1984, Chapter 135 of the Private Acts of 1991, Chapter 44 of the Private Acts of 1997, Chapter 32 of the Private Acts of 2001, Chapter 44 of the Private Acts of 2003, and any other acts amendatory thereto, is amended by deleting Section 2 in its entirety and by substituting instead the following:

Section 2. The legislative body of Polk County is hereby authorized to impose an amusement fee or to levy a privilege tax on the privilege of a consumer participating in the amusement of commercial whitewater rafting conducted upon the Ocoee River for recreational purposes. Such privilege tax or amusement fee imposed is a fee upon the consumer participating in the amusement, and is to be collected and distributed as provided in this act. The tax or fee shall not be imposed upon employees and bona fide trainees of the operator providing the amusement.

The rate of such tax or fee on a consumer participating in the amusement of commercial whitewater rafting conducted upon the Ocoee River for recreational purposes shall be a fixed amount per person, to be established by the county legislative body after a determination of the cost necessary for the provision of services by the county directly related to the events or activities of commercial whitewater rafting. The

amount of the tax or fee shall be set by the county legislative body at the first regularly scheduled meeting of such legislative body in November of each year and shall become effective for the whitewater rafting season which begins the following year.

The calculation on the setting of the amount of the privilege tax or amusement fee shall be the cost of provision of services by the county directly related to the activities of commercial whitewater rafting, divided by the number of persons who engage in whitewater rafting during the preceding year's rafting activities. Such cost shall be based solely in accordance with requirements of the Maritime Transportation Security Act of 2002, compiled in 46 U.S.C. § 2101 et seq. If such calculation substantiates the rate, the tax or fee shall be set at an amount not to exceed fifty cents (.50¢) per person.

The amount of the privilege tax or amusement fee for the 2011 whitewater rafting season shall be set by the county legislative body at the legislative session immediately following the adoption of this act.

Any privilege tax or amusement fee to be imposed pursuant to this section shall first be approved by a two-thirds (2/3) vote of the legislative body of Polk County.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Polk County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.