

HOUSE BILL 651

By McDaniel

AN ACT to amend Tennessee Code Annotated, Title 57,  
Chapter 4, relative to special event licenses.

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

SECTION 1. Tennessee Code Annotated, Section 57-4-101(a), is amended by adding the following new subdivision:

(22) Special event or festival conducted by an entity holding a special event license as defined in § 57-4-102;

SECTION 2. Tennessee Code Annotated, Section 57-4-102, is amended by adding the following as a new subdivision:

( ) "Special event license" means a license issued to an entity, recognized as exempt from taxation under 26 U.S.C. § 501(c), which has received approval from a governmental entity or instrumentality of a governmental entity authorizing the entity to conduct a defined festival or special event over a period of time not to exceed five (5) calendar days;

SECTION 3. Tennessee Code Annotated, Section 57-4-301, is amended by adding the following new subsection (h):

(h) A qualifying entity shall pay a privilege tax of fifty dollars (\$50.00) to the commission for each calendar day that a special event license is issued pursuant to § 57-4-102 for a special event or festival conducted by the entity.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.