



State of Tennessee

PUBLIC CHAPTER NO. 264

SENATE BILL NO. 852

By Swann, Southerland, Niceley

Substituted for: House Bill No. 918

By Carr, Farmer, Faison, Howell, Carringer, Todd

AN ACT to amend Tennessee Code Annotated, Title 7, Chapter 4 and Title 67, Chapter 4, relative to taxes.

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

SECTION 1. Tennessee Code Annotated, Section 7-4-101(a)(10), is amended by deleting the subdivision and substituting:

(10) "Short-term rental unit marketplace" means a person or entity, excluding a vacation lodging service, that provides a platform for compensation, through which a third party offers to rent a short-term rental unit to an occupant;

SECTION 2. Tennessee Code Annotated, Section 7-4-101(a), is amended by adding the following as a new subdivision:

() "Vacation lodging service" means a person or entity that is engaged in the business of providing the services of management, marketing, booking, and rental of short-term rental units.

SECTION 3. Tennessee Code Annotated, Section 67-4-1401(9), is amended by deleting the subdivision and substituting:

(9) "Short-term rental unit marketplace" means a person or entity, excluding a vacation lodging service, that provides a platform for compensation, through which a third party offers to rent a short-term rental unit to an occupant;

SECTION 4. Tennessee Code Annotated, Section 67-4-1401, is amended by adding the following as a new subdivision:

() "Vacation lodging service" means a person or entity that is engaged in the business of providing the services of management, marketing, booking, and rental of short-term rental units.

SECTION 5. Tennessee Code Annotated, Section 67-4-1501(6), is amended by deleting the subdivision and substituting:

(6) "Short-term rental unit marketplace" means a person or entity, excluding a vacation lodging service, that provides a platform for compensation, through which a third party offers to rent a short-term rental unit to an occupant;

SECTION 6. Tennessee Code Annotated, Section 67-4-1501, is amended by adding the following as a new subdivision:

() "Vacation lodging service" means a person or entity that is engaged in the business of providing the services of management, marketing, booking, and rental of short-term rental units.

SECTION 7. This act takes effect upon becoming a law, the public welfare requiring it.


SENATE BILL NO. 852

PASSED: April 19, 2021


RANDY McNALLY
SPEAKER OF THE SENATE


CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 30th day of April 2021


BILL LEE, GOVERNOR