

HOUSE BILL 1092

By Dunlap

AN ACT to amend Tennessee Code Annotated, Section 67-4-1425, relative to taxes upon the privilege of occupancy in any county that has a population of not less than thirteen thousand seven hundred (13,700) nor more than thirteen thousand seven hundred fifty (13,750), according to the 2010 federal census or any subsequent federal census.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1425, is amended by adding the following as a new, appropriately designated subsection:

() This section shall not apply in any county having a population of not less than thirteen thousand seven hundred (13,700) nor more than thirteen thousand seven hundred fifty (13,750), according to the 2010 federal census or any subsequent federal census; provided, that the county is authorized to levy a privilege tax by resolution adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. The resolution shall set forth the manner of collection and administration of the privilege tax.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.