

HOUSE BILL 1138

By Lamberth

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 2 and Title 67, Chapter 6, Part 3,
relative to the amusement tax.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-212, is amended by adding the following as a new subsection (f):

By December 1 of each year, the department of revenue shall report to the finance, ways and means committees of the senate and the house of representatives the number of facilities for the development or preservation of physical fitness through exercise or athletics from which the department collected tax under this section during the previous calendar year.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.