

HOUSE BILL 1460

By McDaniel

AN ACT to amend Tennessee Code Annotated, Title 3; Title 4; Title 5; Title 6; Title 7 and Title 67, Chapter 4, Part 14, relative to taxes levied on the occupancy of hotels.

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 language as a new subsection:

(k)

(1) After July 1, 2014, any private act filed for the purpose of amending or levying a tax on the privilege of occupancy of hotels shall be considered by the general assembly in the same manner as any public act according to the rules of the house of representatives and the rules of the senate.

(2) After July 1, 2014, any private act that increases the tax on the privilege of occupancy of hotels shall be expended for the direct promotion of tourism or for tourism-related activities within the respective jurisdiction increasing the tax.

SECTION 2. This act shall take effect July 1, 2014, the public welfare requiring it.