

HOUSE BILL 2549

By Alexander

AN ACT to amend Tennessee Code Annotated, Section 67-4-1425, relative to a hotel-motel tax in any city that has a population of not less than two thousand three hundred sixty (2,360) nor more than two thousand three hundred sixty-nine (2,369), that is located within any county having a population of not less than forty-one thousand (41,000) nor more than forty-one thousand one hundred (41,100), 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 city having a population of not less than two thousand three hundred sixty (2,360) nor more than two thousand three hundred sixty-nine (2,369), according to the 2010 federal census or any subsequent federal census, that is located within any county having a population of not less than forty-one thousand (41,000) nor more than forty-one thousand one hundred (41,100), according to the 2010 federal census or any subsequent federal census; provided, that the city is authorized to levy a privilege tax by ordinance adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel located within the city of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. All proceeds received by the city from such tax shall be used for the establishment of a special revenue fund to be used for capital outlay improvements. The ordinance 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.