

HOUSE BILL 2636

By Lamberth

AN ACT to amend Tennessee Code Annotated, Section 67-4-1425, relative to taxes upon the privilege of occupancy in any city having a population of not less than fifty-one thousand (51,000) nor more than fifty-two thousand (52,000), according to the 2010 federal census or any subsequent federal census, located in a county with a population of not less than one hundred sixty thousand six hundred (160,600) nor more than one hundred sixty thousand seven hundred (160,700), according to the 2010 federal census or any subsequent 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 subsection:

( ) This section does not apply to any city having a population of not less than fifty-one thousand (51,000) nor more than fifty-two thousand (52,000), according to the 2010 federal census or any subsequent federal census, located in a county with a population of not less than one hundred sixty thousand six hundred (160,600) nor more than one hundred sixty thousand seven hundred (160,700), according to the 2010 federal census or any subsequent census; provided, that the city may, after notice and a public hearing, 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 two and three-fourths percent (2.75%) of the consideration charged by the operator. All proceeds received by the city from the tax must be used solely for tourism development purposes. The ordinance must 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.