



# State of Tennessee

## PUBLIC CHAPTER NO. 334

HOUSE BILL NO. 856

By Representatives Sherrell, Marsh

Substituted for: Senate Bill No. 576

By Senators Bowling, Walley

AN ACT to amend Tennessee Code Annotated, Title 7, Chapter 4; Title 13, Chapter 7; Title 67, Chapter 5 and Title 67, Chapter 4, relative to the collection of privilege taxes on occupancy.

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


SECTION 1. Tennessee Code Annotated, Section 67-4-1401(2), is amended by deleting the subdivision and substituting instead the following:

(2) "Hotel" means any structure or space, or any portion thereof, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes privately, publicly, or government-owned hotels, inns, tourist camps, tourist courts, tourist cabins, motels, short-term rental units, primitive and recreational vehicle campsites and campgrounds, or any place in which rooms, lodgings, or accommodations are furnished to transients for consideration;

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it.

HOUSE BILL NO. 856

PASSED: April 21, 2021



CAMERON SEXTON, SPEAKER  
HOUSE OF REPRESENTATIVES



RANDY MCNALLY  
SPEAKER OF THE SENATE

APPROVED this 4<sup>th</sup> day of May 2021



BILL LEE, GOVERNOR