



# State of Tennessee

## PUBLIC CHAPTER NO. 291

HOUSE BILL NO. 589

By Representatives Akbari, Mark White, Cooper, Camper

Substituted for: Senate Bill No. 875

By Senator Harris

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14, relative to taxes on hotel accommodations.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1402(a), is amended by designating the existing language as subdivision (a)(1) and adding the following as a new subdivision (a)(2):

(2) Notwithstanding subdivision (a)(1), a municipality with a population of more than six hundred ten thousand (610,000), according to the 2010 federal census or any subsequent federal census, is authorized to levy by one (1) or more ordinances a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed an aggregate of five percent (5%) of the consideration charged by the operator.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: April 24, 2017

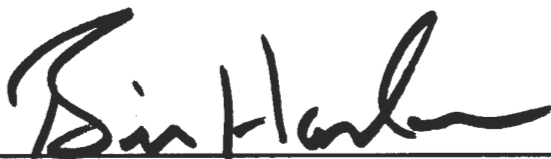


BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES



RANDY MCNALLY  
SPEAKER OF THE SENATE

APPROVED this 4<sup>th</sup> day of May 2017



BILL HASLAM, GOVERNOR