

SENATE BILL 1176

By Crowe

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, relative to a tax upon the privilege of  
occupancy.

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 a county having a population of not less than  
one hundred twenty-two thousand nine hundred (122,900) nor more than one hundred  
twenty-three thousand (123,000), nor a county having a population of not less than one  
hundred fifty-six thousand eight hundred (156,800) nor more than one hundred fifty-six  
thousand nine hundred (156,900), according to the 2010 federal census or any  
subsequent federal census.

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