



State of Tennessee

PUBLIC CHAPTER NO. 1069

HOUSE BILL NO. 2609

By Representatives Hazlewood, Helton

Substituted for: Senate Bill No. 2890

By Senator Gardenhire

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to sales and use taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-6-103(d)(1)(A)(iv)(a), is amended by adding the following sentence at the end of the subdivision:

For purposes of this subdivision (d)(1)(A)(iv)(a), a team is deemed to locate in a municipality if the team relocates from an existing stadium to a new stadium within the municipality and does not relocate outside the municipality, and a municipality is deemed to construct a new stadium for the franchise if any public instrumentality of the municipality owns and contracts to construct the new stadium.

SECTION 2. Tennessee Code Annotated, Section 67-6-103(d)(1)(A)(iv)(b), is amended is amended by deleting the language "four hundred thousand (400,000), according to the 2010 federal census" and substituting instead the language "three hundred sixty thousand (360,000), according to the 2020 federal census"; and by deleting the language "December 31, 2025" and substituting instead the language "December 31, 2026".

SECTION 3. Tennessee Code Annotated, Section 67-6-103(d)(1)(A)(iv)(b)(2), is amended by deleting the language "following July 1, 2021" and substituting instead the language "following July 1, 2021, or July 1, 2023, as applicable to the stadium under construction"; and by deleting the language "June 30, 2053" and substituting instead the language "June 30, 2055".

SECTION 4. Tennessee Code Annotated, Section 67-6-712(f), is amended by deleting the subsection and substituting instead the following:

(f) Notwithstanding the allocations provided for in subsection (a), if a franchise for a minor league affiliate of a major league baseball team (American or National League) playing at the Class AA level or higher locates, as described in § 67-6-103(d)(1)(A)(iv), in a municipality in this state and if the municipality constructs a new stadium for the franchise, then local sales tax must be apportioned and distributed to the municipality as provided in § 67-6-103(d)(1)(A)(iv); provided, however, that in such a case, the county and the city in which the stadium is located are authorized to agree by interlocal agreement for that portion of the local sales tax that would otherwise be allocated for school purposes under subdivision (a)(1) to continue to be so allocated and not apportioned and distributed as provided in § 67-6-103(d)(1)(A)(iv).

SECTION 5. This act takes effect upon becoming a law, the public welfare requiring it.

HOUSE BILL NO. 2609

PASSED: April 28, 2022



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 25th day of May 2022



BILL LEE, GOVERNOR