

HOUSE BILL 2534

By Pody

AN ACT authorizing Wilson County to charge a fee on admission tickets to any event held at the James E. Ward Agricultural Center.

WHEREAS, Wilson County, Tennessee has adopted a plan to construct and operate a new Expo Center at the James E. Ward Agricultural Center; and

WHEREAS, the James E. Ward Agricultural Center located in Lebanon, Tennessee has for several years been the venue of large events which attract thousands of individuals; and

WHEREAS, the construction of a new Expo Center will be beneficial to Wilson County and its citizens; and

WHEREAS, Wilson County has explored several different options to fund the construction and operation of the new Expo Center; and

WHEREAS, in order to help in the construction and operation of the new Expo Center, a one dollar (\$1.00) fee should be added to every paid admission to the Wilson County James E. Ward Agricultural Center; and

WHEREAS, this fee should be added to every ticket sold for any event, and, if a charge is made in another manner, such as by vehicle, then that one dollar (\$1.00) fee should be added to that vehicle charge; and

WHEREAS, it is necessary and proper for Wilson County to be allowed to charge this fee in an amount of one dollar (\$1.00) per paid admission to construct and operate a new Expo Center, as well as to provide the infrastructure necessary to continue these large events, in addition to the consideration charged for any event at the James E. Ward Agricultural Center; now, therefore,

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

SECTION 1. As used in this Act, unless the context otherwise requires:

(1) "Admission" means admission for an event at the James E. Ward Agricultural Center for consideration and shall apply on any admission fee or charge, whether or not a ticket is actually issued, but shall not apply to any event for which there is no admission fee or charge;

(2) "Consideration" means the consideration charged whether or not received for an event valued in money, received in money, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever; provided, that nothing in this definition shall be construed to imply that consideration is charged when the service provided is complimentary and no consideration is charged to or received from any person by an operator;

(3) "Consumer" means any person who pays consideration for admission to an event at the James E. Ward Agricultural Center in Lebanon, Tennessee;

(4) "Facility" includes the campgrounds, the livestock barns, the arena, the pavilion, the exhibit halls, the banquet halls and the meeting rooms at the Wilson County James E. Ward Agricultural Center, and the Expo Center after constructed;

(5) "Operator" means the person operating any event for which an admission fee is charged; and

(6) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other entity, or group or combination acting as a unit.

SECTION 2. The legislative body of Wilson County, Tennessee is hereby authorized to charge a one dollar (\$1.00) fee on every paid admission to any event at the Wilson County James E. Ward Agricultural Center. Such fee shall be charged upon the consumer attending any event where consideration is charged for admission and where the event is held at a facility on the grounds of the Wilson County James E. Ward Agricultural Center. Such fee shall be collected and distributed as provided in this Act.

The fee authorized by this Act shall be in the amount of one dollar (\$1.00) in excess of the consideration charged for the admission to any event at a facility, and an amount of one dollar (\$1.00) in excess of the consideration charged for parking on the grounds of the Wilson County James E. Ward Agricultural Center.

An operator renting a facility for the purpose of holding an event at the James E. Ward Agricultural Center shall collect such fee from any consumer or person attending the event. The operator shall remit all funds collected under the authority of this Act to the Director, or his designee, of the Wilson County James E. Ward Agricultural Center, who shall, within the time required by law, remit all funds collected to the Trustee of Wilson County. All such funds shall be placed in a special account in the Wilson County General Fund to be used exclusively to fund the construction and the operation of the new Expo Center.

SECTION 3. The fee levied by this Act shall be in addition to all other taxes or fees levied or authorized to be levied whether in the form of excise, license or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

SECTION 4. The County Trustee, in conjunction with the Agricultural Center Management Committee of the Wilson County Commission, may promulgate reasonable rules and regulations for the enforcement and collection of such fee, shall prescribe any necessary forms, and may, by regulations, set other reporting and paying dates and periods.

SECTION 5. No operator of an event at the Wilson County James E. Ward Agricultural Center for which an admission is charged shall advertise or state in any manner, whether directly or indirectly, that the fee or any other part thereof will be assumed or absorbed by the operator or that it will not be added to the consideration, or that if added, any part will be refunded.

SECTION 6. Any fee, or any portion thereof, collected by an operator which is not remitted as required on or before the due dates as provided in this Act are delinquent. If an operator fails to remit the tax due, or any portion thereof required by this Act on or before such due date, there shall be imposed a specific penalty, to be added to the amount of the tax which is delinquent, in the amount of five percent (5%), if the failure is for not more than thirty (30) days, with an additional five percent (5%) for each additional thirty (30) days, or fraction thereof,

during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate. Provided, however, where a return is delinquent at the time it is filed or becomes delinquent, the minimum penalty shall be fifty dollars (\$50.00) regardless of the amount of fee due or whether there is any fee due. When an operator fails to remit such fee due, or any portion thereof, on or before such due date, there shall be added to the amount due interest at the rate of twelve percent (12%) per annum from such date due until paid. Such interest and penalties shall become a part of the fee required to be remitted.

SECTION 7. It is the duty of every operator to keep and preserve for a period of three (3) years all records necessary to determine the amount of fee levied under the authority granted by this Act, for which such operator may have been liable for collecting and remitting to the County Trustee under the provisions of this Act. The County Trustee has the right to inspect such records at all reasonable times.

SECTION 8. In administering and enforcing the provisions of this Act, the County Trustee has as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the County Clerk.

SECTION 9. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end, the provisions of this Act are declared to be severable.

SECTION 10. This Act shall have no effect unless it is approved by two-thirds (2/3) vote of the legislative body of Wilson County, Tennessee. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body and shall be certified by such presiding officer to the Secretary of State.

SECTION 11. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this Act shall take effect upon being approved as provided in Section 10.