

Amendment No. 1 to SB0584

Johnson
Signature of Sponsor

AMEND Senate Bill No. 584

House Bill No. 232*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-1401, is amended by deleting the language “motel” from subdivision (2) and substituting instead the language “motel, short-term rental,”.

SECTION 2. Tennessee Code Annotated, Section 67-4-1401, is further amended by adding the following language as a new, appropriately designated subdivision:

() “Short-term rental”:

(A) Means a room, apartment, condominium, house, or any other dwelling unit or part of a dwelling unit furnished to transients for sleeping purposes in exchange for consideration; and

(B) Does not mean a room, apartment, condominium, house, or any other dwelling unit or part of a dwelling unit of a person furnished to transients for sleeping purposes in exchange for consideration for fewer than fifteen (15) days during the calendar year;

SECTION 3. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following as a new, appropriately designated section:

67-4-1413.

(a) Any person who furnishes a short-term rental to a transient:

(1) Shall pay any occupancy tax, whether taxed pursuant to private act or general law; sales tax; and any other applicable tax; and

Senate Commerce and Labor Committee 1

Amendment No. 1 to SB0584

Johnson
Signature of Sponsor

AMEND Senate Bill No. 584

House Bill No. 232*

(2) Shall obtain all required local permits and licenses, all of which shall be prominently displayed on the rental premises. The department of revenue sales tax number shall be placed on any marketing materials or web site offering any short-term rental for rent.

(b) Nothing in this part shall subject the person who furnishes a short-term rental to any commercial property tax.

SECTION 4. This act shall take effect January 1, 2016, the public welfare requiring it.