

Senate State and Local Government Committee 1

Amendment No. 1 to SB1875

**Yager
Signature of Sponsor**

AMEND Senate Bill No. 1875

House Bill No. 1913*

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1425, is amended by adding the following new subsection:

(o) This section shall not apply in any city having a population of not less than twenty-nine thousand thirty (29,030) nor more than twenty-nine thousand forty (29,040), which is located within any county having a population of not less than one hundred eighty-three thousand one hundred (183,100) nor more than one hundred eighty-three thousand two hundred (183,200), or which is located within any county having a population of not less than eighty thousand nine hundred (80,900) nor more than eighty-one thousand (81,000), according to the 2010 federal census or any subsequent federal census; provided, that the city is authorized to levy a privilege tax by ordinance adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel located within the city of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. The proceeds from such tax shall be deposited in a special revenue fund, separate from the general fund, and used solely for tourism development purposes. The ordinance shall set forth the manner of collection and administration of the privilege tax.

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