

HOUSE BILL 630

By Bricken

AN ACT to amend Tennessee Code Annotated, Section 67-4-1425, relative to taxes upon the privilege of occupancy in any county that has a population of not less than fifty-two thousand, seven hundred (52,700) nor more than fifty-two thousand eight hundred (52,800), according to the 2010 federal census or any subsequent federal census.

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 in any county having a population of not less than fifty-two thousand seven hundred (52,700) nor more than fifty-two thousand eight hundred (52,800), according to the 2010 federal census or any subsequent federal census; provided, that the county is authorized to levy a privilege tax by resolution adopted by a two-thirds (2/3) vote of its governing body upon the privilege of occupancy in any hotel or motel of each transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. The resolution must 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.