

SENATE BILL 1519

By Pody

AN ACT to amend Chapter 208 of the Private Acts of 1980; and any other acts amendatory thereto, relative to privilege taxes on the occupancy of a hotel by a transient in Lebanon.

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

SECTION 1. Chapter 208 of the Private Acts of 1980, and any other acts amendatory thereto, is amended by deleting Section 2 and substituting instead the following:

SECTION 2. Tax authorized. The City of Lebanon, Tennessee, is hereby authorized to levy a privilege tax upon the privilege of occupancy in any hotel by a transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Any increase up to five percent (5%) must be approved by a two-thirds (2/3) vote of the Lebanon City Council.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the City Council of the City of Lebanon. Its approval or nonapproval shall be proclaimed by the City Council of the City of Lebanon and certified to the secretary of state.

SECTION 3. 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, it shall become effective as provided in Section 2.