

SENATE BILL 2112

By Burks

AN ACT to amend Chapter 145 of the Private Acts of 1979; and any other acts amendatory thereto, relative to the authorized rate of hotel/motel tax in Cumberland County.

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

SECTION 1. Chapter 145 of the Private Acts of 1979, and any other acts amendatory thereto, is amended by deleting Section 2 in its entirety and substituting the following:

Section 2. The legislative body of Cumberland County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed seven and one half percent (7½%) of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided by this act.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Cumberland County. Its approval or non-approval shall be proclaimed by the presiding officer of the county legislative body and certified by such officer 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 upon being approved as provided in Section 2.