

HOUSE BILL 735

By Carter

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14 and Chapter 444 of the Public Acts of 1983; Chapter 905 of the Public Acts of 1980 and Chapter 918 of the Public Acts of 1988, relative to the hotel-motel occupancy privilege tax in any county having a population of not less than three hundred thirty-six thousand four hundred (336,400) nor more than three hundred thirty-six thousand five hundred (336,500) 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. Chapter 905 of the Public Acts of 1980, as amended by Chapter 444 of the Public Acts of 1983, and as amended by Chapter 918 of the Public Acts of 1988, is amended by adding the following language at the end of subsection (f) in Section 10:

The comptroller of the treasury shall audit any person or entity receiving the proceeds from the tax to ensure that the proceeds are being used in accordance with this subsection (f). The cost of the audit shall be paid by the person or entity from the proceeds.

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