

HOUSE BILL 1178

By Garrett

AN ACT to amend Tennessee Code Annotated, Section 7-4-202 and Section 67-4-1415, relative to taxes collected from hotels located within a municipality lying partly within a county with a metropolitan form of government and partly within an adjacent county.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1415, is amended by adding the following as a new subsection:

(j) This section does not apply to hotels located within a municipality lying partly within a county with a metropolitan government and partly within an adjacent county, if the municipality has imposed an occupancy tax upon the privilege of occupancy in a hotel prior to the effective date of this act.

SECTION 2. Tennessee Code Annotated, Section 7-4-202, is amended by adding the following as a new subsection:

(f) This section does not apply to hotels located within a municipality lying partly within a county with a metropolitan government and partly within an adjacent county, if the municipality has imposed an occupancy tax upon the privilege of occupancy in a hotel prior to the effective date of this act.

SECTION 3. This act takes effect upon becoming a law, the public welfare requiring it.