



State of Tennessee

PUBLIC CHAPTER NO. 1029

SENATE BILL NO. 2128

By Rose, Akbari

Substituted for: House Bill No. 2392

By Moody, White, Ragan, Towns, Camper

AN ACT to amend Tennessee Code Annotated, Title 4; Title 5; Title 6; Title 7 and Title 8, relative to local government.

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

SECTION 1. Tennessee Code Annotated, Section 7-88-103(1), is amended by designating the existing language as subdivision (1)(A) and adding the following as a new subdivision (1)(B):

(B) Notwithstanding subdivision (1)(A), "base tax revenues" for a tourism development zone as defined under subdivision (7)(A)(iii) that is located in a county without a metropolitan form of government and having a population in excess of five hundred thousand (500,000), according to the 2020 federal census or a subsequent federal census, does not include local sales or use taxes collected from dealers with no physical presence in this state.

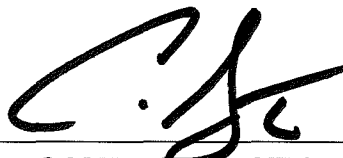
SECTION 2. This act takes effect on July 1, 2022, the public welfare requiring it.

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PASSED: April 28, 2022



RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 11th day of May 2022



BILL LEE, GOVERNOR