

SENATE BILL 238

By Campfield

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to occupational taxes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1702(a), is amended by deleting subdivision (7) in its entirety and by substituting instead the following:

(7) Persons employed as players on any franchise of the National Basketball Association (NBA), the National Hockey League (NHL) or the National Football League (NFL) for more than ten (10) days in the tax period who are on the roster for any NBA, NHL or NFL regular season game within the boundaries of the state. For purposes of this subdivision (a)(7), "roster" means the list of players present in this state and eligible to participate in games, regardless of whether the player actually participates in the game.

SECTION 2. Tennessee Code Annotated, Section 67-4-1702(a)(4), is amended by deleting subdivision (A) in its entirety and by redesignating the subsequent subdivisions accordingly.

SECTION 3. The commissioner shall deposit promptly to the credit of the state treasurer all moneys received by the commissioner under the provisions of Section 1 of this act and all such moneys shall be earmarked and allocated to effectuate the provisions of Section 2 of this act.

SECTION 4. This act shall take effect May 30, 2013, the public welfare requiring it.