

SENATE BILL 584

By Overbey

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 14, relative to short term rentals.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1401, is amended by deleting the language "motel" from subdivision (2) and substituting instead the language "motel, short term rental,".

SECTION 2. Tennessee Code Annotated, Section 67-4-1401, is further amended by adding the following language as a new, appropriately designated subdivision:

( ) "Short term rental" means a room, apartment, condominium, house, or any other dwelling unit or part of a dwelling unit furnished to transients for sleeping purposes in exchange for consideration.

SECTION 3. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following as a new, appropriately designated section:

Any person who furnishes a short term rental to a transient shall pay any occupancy tax, sales tax, and any other applicable tax, and shall obtain a local business license which shall be prominently displayed on the rental premises and on any marketing materials or web site offering short term rental for rent.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.