



## State of Tennessee

### PUBLIC CHAPTER NO. 159

#### HOUSE BILL NO. 1138

By Representatives Lamberth, Gant, Baum, White, Cochran, Gloria Johnson, Haston, Leatherwood, Russell, Cepicky, Dunn, Crawford, Zachary, Cameron Sexton, Howell, Freeman, Hall, Todd, Terry, Hurt, Bricken, Moon, Farmer, Ogles, Byrd, Staples, Love, Clemmons, Doggett, Lamar, Sherrell, Littleton, Boyd, Hicks, Powers, Camper, Windle, Parkinson, Garrett, Helton, Hardaway, Lynn, Reedy, Chism, Curcio, Rudder, Dixie, Marsh, Whitson, Daniel, Lafferty, Smith, Travis, Keisling, Jerry Sexton, Eldridge, Wright, Powell, Weaver, Kumar, Ragan, Vaughan, Hazlewood, Hodges, Shaw, Holsclaw, Potts, Beck, Sanderson, Curtis Johnson, Faison, Holt, Towns, Sparks, Hakeem

Substituted for: Senate Bill No. 960

By Senators Johnson, Briggs, Yager, Kelsey, Akbari, Bowling, Crowe, Gresham, Haile, Hensley, Lundberg, Massey, Pody, Niceley, Reeves, Roberts, Southerland, Stevens, White

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 2 and Title 67, Chapter 6, Part 3, relative to the amusement tax.

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

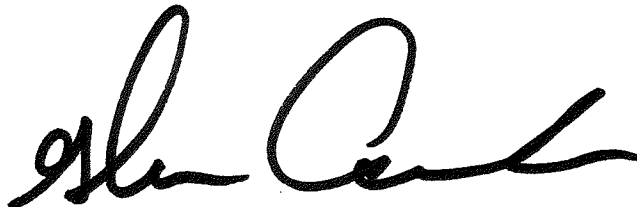
SECTION 1. Tennessee Code Annotated, Section 67-6-330(a)(16), is amended by deleting the subdivision in its entirety and substituting instead the following:


(16) Admission, dues, fees, or other charges paid to any person principally engaged in offering services or facilities for the development or preservation of physical fitness through exercise or other active physical fitness conditioning. This exemption shall apply to services and facilities such as gyms, fitness centers, fitness studios, high intensity interval training, cross training, ballet barre, pilates, yoga, spin classes, aerobics classes, and other substantially similar services and facilities that principally provide for exercise or other active physical fitness conditioning. This exemption shall not apply to persons principally engaged in offering recreational activities such as country clubs, tennis clubs, golf courses, and other substantially similar recreational facilities and activities.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.

HOUSE BILL NO. 1138

PASSED: March 28, 2019

  
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GLEN CASADA, SPEAKER  
HOUSE OF REPRESENTATIVES

  
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RANDY MCNALLY  
SPEAKER OF THE SENATE

APPROVED this 15<sup>th</sup> day of April 2019

  
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BILL LEE, GOVERNOR