

SENATE BILL 988

By Haile

AN ACT to amend Tennessee Code Annotated, Title 5;
Title 6; Title 7; Title 10 and Title 67, Chapter 4,
Part 29, relative to fees assessed by a local
government.

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

SECTION 1. Tennessee Code Annotated, Title 5, Chapter 1, Part 1, is amended by adding the following as a new section:

(a) Each department, agency, or official of a county that assesses and collects a fee in excess of five hundred dollars (\$500) shall maintain documentation describing the justification and cost basis for such fee.

(b) The documentation maintained under subsection (a) is:

(1) A public record and available for public inspection upon request; and

(2) Subject to an annual audit by the comptroller of the treasury. The comptroller may incorporate the annual audit into any other financial audit of the county performed by the comptroller of the treasury.

SECTION 2. Tennessee Code Annotated, Title 6, Chapter 54, Part 1, is amended by adding the following as a new section:

(a) Each department, agency, or official of a municipal government that assesses and collects a fee in excess of five hundred dollars (\$500) shall maintain documentation describing the justification and cost basis for such fee.

(b) The documentation maintained under subsection (a) is:

(1) A public record and available for public inspection upon request; and

(2) Subject to an annual audit by the comptroller of the treasury. The comptroller may incorporate the annual audit into any other financial audit of the municipal government performed by the comptroller of the treasury.

SECTION 3. Tennessee Code Annotated, Title 7, Chapter 1, is amended by adding the following as a new section:

(a) Each department, agency, or official of a metropolitan government that assesses and collects a fee in excess of five hundred dollars (\$500) shall maintain documentation describing the justification and cost basis for such fee.

(b) The documentation maintained under subsection (a) is:

(1) A public record and available for public inspection upon request; and

(2) Subject to an annual audit by the comptroller of the treasury. The comptroller may incorporate the annual audit into any other financial audit of the metropolitan government performed by the comptroller of the treasury.

SECTION 4. This act takes effect July 1, 2025, the public welfare requiring it.