



State of Tennessee

PUBLIC CHAPTER NO. 912

HOUSE BILL NO. 2244

By Representative Farmer

Substituted for: Senate Bill No. 2112

By Senators Niceley, Campbell, Crowe, Bailey

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6; Title 7; Title 9 and Title 67, relative to relative to local governments.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-3002(7), is amended by adding the following new subdivision:

(D) A mixed-use development initially including a sports facility containing ten (10) or more sports fields and including any retail, office, hotel, apartment, condominium, and other commercial or residential uses that is located in a tourism development zone and requiring a capital investment of five hundred million dollars (\$500,000,000) or more;

SECTION 2. Tennessee Code Annotated, Section 67-4-3003(a)(1), is amended by adding the following language at the end of the subdivision:

A municipality may levy, modify, or repeal a privilege tax levied upon the privilege of engaging in any business or business activity in a qualified public use facility as described in § 67-4-3002(7)(D) by amending the ordinance authorizing the privilege tax. A municipality may designate by ordinance classes of businesses or business activities and levy the privilege tax at different rates for each class, so long as the tax does not exceed five percent (5%) for any class.

SECTION 3. Tennessee Code Annotated, Section 67-4-3003(b)(1), is amended by deleting the subdivision and substituting:

(1) No ordinance authorizing the privilege tax, or an amendment or modification of the privilege tax permitted in subsection (a), shall take effect unless it is approved by a two-thirds (2/3) vote of the municipal legislative body at two (2) consecutive, regularly scheduled meetings, or unless it is approved by a majority of the number of qualified voters of the municipality voting in an election on the question of whether or not the tax should be levied.

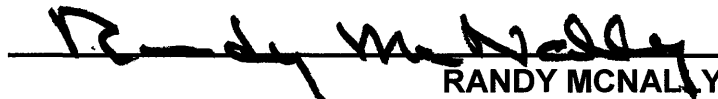
SECTION 4. This act takes effect upon becoming a law, the public welfare requiring it.

HOUSE BILL NO. 2244

PASSED: April 18, 2024



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES



RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 3rd day of May 2024



BILL LEE, GOVERNOR