

SENATE BILL 2380

By Lundberg

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 5; Title 6; Title 7; Title 9; Title 11; Title 57 and  
Title 67, relative to revenue from certain events  
and related activities.

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

SECTION 1. On or before March 1, 2019, the department of revenue, in consultation with the department of tourist development, is urged to study the annual amounts of state and local sales taxes and liquor-by-the-drink taxes generated for the previous five (5) fiscal years in this state from professional sporting events. Within ninety (90) days from the conclusion of any such study, the department shall report its findings and recommendations to the finance, ways and means committees of the house of representatives and the senate.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.