



# *State of Tennessee*

## **PUBLIC CHAPTER NO. 395**

**SENATE BILL NO. 850**

**By Tate**

Substituted for: House Bill No. 951

By Mark White, Keisling

AN ACT to amend Tennessee Code Annotated, Title 7, Chapter 4, Part 1 and Title 67, Chapter 4, Part 14, relative to taxes on accommodations for transients.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1401(6), is amended by deleting the subdivision in its entirety and substituting instead:

(6) "Person" means any individual, or group of individuals, that occupies the same room; and

SECTION 2. The Tennessee advisory commission on intergovernmental relations is directed to study, using existing resources, the effect of hotel occupancy taxes on the economy and their effect on tourism and the hospitality industry. The study shall include a comparison of this state's hotel occupancy tax structure with other states and any recommendations on whether hotel occupancy taxes should be levied on the municipal, county, or state level to best preserve the state's economy and encourage the continued growth of tourism in this state. The study shall consider methods to require public input and consideration prior to the adoption of such taxes by any governmental entity. The one-time study shall be submitted to the local government committee of the house of representatives and the state and local government committee of the senate by February 15, 2016.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 850

PASSED: April 20, 2015



RON RAMSEY  
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 8<sup>th</sup> day of may 2015



BILL HASLAM, GOVERNOR