

**STATE OF TENNESSEE
OFFICE OF THE ATTORNEY GENERAL**

July 1, 2015

Opinion No. 15-54

Local Tourism Development Authorities

Question 1

Does Tenn. Code Ann. § 7-69-102(a)(1) permit the creation of more than one tourism development authority within a county?

Opinion 1

Yes. The statute imposes no express limit on the number of tourism development authorities that may exist within a county.

Question 2

Does Tenn. Code Ann. § 7-69-102(a)(1) permit the creation of more than one tourism development authority by any municipality or county?

Opinion 2

Yes. The statute imposes no express limit on the number of tourism development authorities that a municipality or county may establish.

ANALYSIS

In 2012, the Legislature passed the Tourism Development Authority Act (“Act”), codified at Tenn. Code Ann. § 7-69-101, *et seq.* The Act provides, in relevant part, that

[a]ny municipality or county incorporated or existing under the laws of Tennessee, or any combination of any municipality or county incorporated or existing under the laws of Tennessee has authority to establish *a* tourism development authority, hereafter referred to as “authority,” within the area of the local governments establishing the authority.

Tenn. Code Ann. § 7-69-102(a)(1) (emphasis added). Elsewhere throughout the Act the references to “tourism development authority” are also predominantly in the singular: “the authority.” There are also a few references that encompass more than one authority, such as “any tourism development authority” and “each tourism development authority.” Tenn. Code Ann. § 7-69-102(a)(2)(A); § 7-69-109(a).

The primary goal in interpreting statutory provisions is “to ascertain and carry out the legislature’s intent without unduly restricting or expanding a statute’s coverage beyond its intended scope.” *Premium Fin. Corp. of Am. v. Crump Ins. Servs. of Memphis, Inc.*, 978 S.W.2d 91, 93 (Tenn. 1998). “When the language of a statute is unambiguous, legislative intent is to be ascertained from the plain and ordinary meaning of the statutory language used.” *Gragg v. Gragg*, 12 S.W.3d 412, 415 (Tenn. 2000). Also to be considered in determining legislative intent are “the entire statute, its nature, its object, and the consequences that would result from construing it one way or the other, or from such statute in connection with other related statutes.” *Stiner v. Powells Valley Hardware Co.*, 75 S.W.2d 406, 407 (Tenn. 1934). The Tennessee Code itself provides additional guidance for the construction of statutes, pursuant to which the “singular includes the plural” in the Tennessee Code unless a “contrary intention is manifest.” Tenn. Code Ann. § 1-3-104(c); see *Royal Jewelers Co. of Knoxville v. Hake*, 185 Tenn. 254, 258, 205 S.W.2d 963, 964 (1947).

Although the Act refers to “tourism development authority” mainly in the singular, those references do not necessarily preclude the plural. When the phrase is taken in context, it appears that the singular is used as an expedient way to make clear how the Act’s requirements are intended to apply to any authority created under its provisions, rather than as a way to limit the number of authorities that may be created. Nor does the Act expressly or implicitly limit the number of authorities in a county or the number of authorities any particular county or municipality may create.

Moreover, if the Act is construed to permit only one tourism development authority in each county or city, the consequences would be contrary to the purpose of the Act, which is to encourage and facilitate the development of tourism. It would seem to make sense that a city could have several tourism development authorities, each devoted to promoting tourism in a particular area. Similarly, it makes sense for a city to have its own tourism development authority, even though the county in which it lies has also established such an authority.

It appears, therefore, that the statutory construction rule of Tenn. Code Ann. § 1-3-104(c) would apply to read the references in the Act to “tourism development authority” in the singular to include the plural, since no contrary intention is manifest. Accordingly, it is the opinion of this Office that the Act may reasonably be construed to allow more than one tourism development authority to be created in a county and to allow municipalities and counties to create more than one tourism development authority.

HERBERT H. SLATERY III
Attorney General and Reporter

ANDRÉE SOPHIA BLUMSTEIN
Solicitor General

JASON I. COLEMAN
Assistant Attorney General

Requested by:

The Honorable Mark Norris
Senate Majority Leader
9A Legislative Plaza
Nashville, Tennessee 37243