



TACIR

The Tennessee Advisory Commission
on Intergovernmental Relations



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MEMORANDUM

TO: Commission Members
FROM: *Lynnise* Lynnise Roehrich-Patrick
Executive Director

DATE: 22 October 2015

SUBJECT: Hotel Motel Tax—Draft Report for Review and Comment

The attached Commission report is submitted for your review and comment. The report responds to Public Chapter 395, Acts of 2015, which directs the Commission to study the effect of hotel occupancy taxes on the economy, tourism, and the hospitality industry, compare Tennessee's lodging tax structure to those in other states, and consider methods to require public input before adopting lodging taxes.

A final report reflecting your guidance will be submitted for approval at the January 2016 Commission meeting.