

State of Tennessee

PUBLIC CHAPTER NO. 760

HOUSE BILL NO. 1134

By Representatives Alexander, Calfee, Matthew Hill, Lundberg, Kevin Brooks, Carter, Hall, Timothy Hill, Sargent, Ragan

Substituted for: Senate Bill No. 1247

By Senator Johnson

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 17, relative to the privilege tax on professional athletes.

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

SECTION 1. Tennessee Code Annotated, Section 67-4-1702, is amended by deleting subdivision (a)(7) and substituting instead the following:

(a)

(7) Persons employed as players on any franchise of the National Basketball Association (NBA) for more than fifteen (15) days in the tax period who are on the roster for any NBA regular season game within the boundaries of the state. For purposes of this subdivision (a)(7), "roster" means the list of players present in this state and eligible to participate in games, regardless of whether the player actually participates in the game.

SECTION 2. Tennessee Code Annotated, Section 67-4-1703(e), is amended by deleting the language "or National Hockey League (NHL) player".

SECTION 3. Tennessee Code Annotated, Section 67-4-1702, is amended by deleting subsection (a)(7) in its entirety.

SECTION 4. Tennessee Code Annotated, Section 67-4-1703, is amended by deleting subsections (d) and (e) and redesignating existing subsections accordingly.

SECTION 5.

Sections 1 and 2 of this act shall take effect upon becoming a law, the public welfare requiring it. Sections 3 and 4 of this act shall take effect on June 1, 2016, the public welfare requiring it. Any privilege taxes that are due or owing by persons employed as players on any franchise of the NBA prior to June 1, 2016, shall be collected and distributed pursuant to the law in effect on May 30, 2016.

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PASSED: April 7, 2014

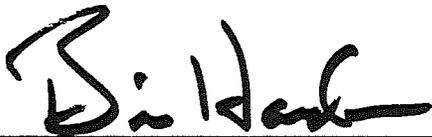


BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RON RAMSEY
SPEAKER OF THE SENATE

APPROVED this ^{24th}~~28th~~ day of April 2014



BILL HASLAM, GOVERNOR