



State of Tennessee

PUBLIC CHAPTER NO. 796

SENATE BILL NO. 1450

By McNally, Massey

Substituted for: House Bill No. 1465

By Zachary

AN ACT to amend Tennessee Code Annotated, Title 7; Title 10, Chapter 7, Part 5 and Title 67, relative to delinquent taxes.

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

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following as a new section:

67-4-1412.

(a) This section applies to any city, town, or county in this state, including any county having a metropolitan form of government.

(b) Except as provided in subsection (f), as a preliminary step toward pursuing any remedy available to a city, town, or county by law to collect any taxes due or delinquent under an ordinance, resolution, or private act imposing a tax on the privilege of occupancy in a hotel, the tax collector for the city, town, or county may publish a notice in accordance with subsection (c) that lists the name of each operator who has failed to collect or remit the tax due or delinquent and the amount of the tax due or delinquent, if:

(1) The amount of the tax due or delinquent exceeds ten thousand dollars (\$10,000) and has been due or delinquent for one hundred twenty (120) days or more; or

(2) The amount of the tax due or delinquent exceeds fifty thousand dollars (\$50,000).

(c) Any city, town, or county that elects to publish a notice as authorized by subsection (b) shall cause the notice to be inserted, once a week for two (2) consecutive weeks in the month of January, in a newspaper of general circulation as defined in § 2-1-104 or one (1) or more newspapers published or widely distributed in the city, town, or county; provided, that if no newspaper is published in the city, town, or county, the notice shall be posted on the courthouse door.

(d) The cost of publication shall be paid by the city, town, or county.

(e) To the extent there is a conflict between this section and any private act, resolution, or ordinance that imposes a tax on the privilege of occupancy in a hotel, this section shall govern. The legislative body of any city or town, by ordinance, or county, by resolution, is authorized to modify the provisions of any ordinance or resolution enacted prior to the effective date of this act that conflict with this section.

(f) An operator's name and amount of tax due or delinquent shall not be listed on any notice published pursuant to subsection (b) if all or any portion of the tax is at issue in a suit filed by the operator challenging the collection or assessment of the tax.

SECTION 2. Tennessee Code Annotated, Section 67-4-1402, is amended by adding the following new subsection (c):

(c)(1) Except as provided in subdivision (c)(5), as a preliminary step toward pursuing any remedy available to the authorized collector by law to collect any taxes due or delinquent under an ordinance imposing a tax on the privilege of occupancy in a hotel, the authorized collector may publish a notice in accordance with subdivision (c)(2) that lists the name of each operator who has failed to collect or remit the tax due or delinquent and the amount of the tax due or delinquent, if:

(A) The amount of the tax due or delinquent exceeds ten thousand dollars (\$10,000) and has been due or delinquent for one hundred twenty (120) days or more; or

(B) The amount of the tax due or delinquent exceeds fifty thousand dollars (\$50,000).

(2) Any municipality that elects to publish a notice as authorized by subdivision (c)(1) shall cause the notice to be inserted, once a week for two (2) consecutive weeks in the month of January, in a newspaper of general circulation as defined in § 2-1-104 or one (1) or more newspapers published or widely distributed in the municipality; provided, that if no newspaper is published in the municipality, the notice shall be posted on the courthouse door.

(3) The cost of publication shall be paid by the municipality.

(4) To the extent there is a conflict between this subsection and any ordinance that imposes a tax on the privilege of occupancy in a hotel, this subsection shall govern. The legislative body of any municipality, by ordinance, is authorized to modify the provisions of any ordinance enacted prior to the effective date of this act that conflict with this subsection.

(5) An operator's name and amount of tax due or delinquent shall not be listed on any notice published pursuant to subdivision (c)(1) if all or any portion of the tax is at issue in a suit filed by the operator challenging the collection or assessment of the tax.

SECTION 3. Tennessee Code Annotated, Section 67-4-1410(a), is amended by adding the following at the end of the sentence immediately preceding the period ".":

; provided, that chapter 1, part 17, of this title does not apply to any record, document, or other information pertaining to a tax on the privilege of occupancy in a hotel imposed by a municipality pursuant to this part

SECTION 4. Tennessee Code Annotated, Section 7-4-108(a), is amended by adding the following at the end of the sentence immediately preceding the period ".":

; provided, that title 67, chapter 1, part 17, does not apply to any record, document, or other information pertaining to a tax on the privilege of occupancy in a hotel imposed pursuant to this chapter

SECTION 5. Tennessee Code Annotated, Section 67-1-1702, is amended by adding the following as a new subsection:

(c) This part does not apply to any record, document, or other information pertaining to a tax on the privilege of occupancy in a hotel imposed by a city, town, or county pursuant to an ordinance, resolution, or private act.

SECTION 6. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: March 30, 2016

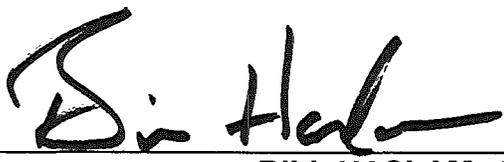


RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 14th day of April 2016



BILL HASLAM, GOVERNOR