

West's Tennessee Code Annotated
Title 67. Taxes and Licenses (Refs & Annos)
Chapter 4. Privilege and Excise Taxes (Refs & Annos)
Part 14. Accommodations for Transients--Hotel Occupancy

T. C. A. § 67-4-1401

§ 67-4-1401. Definitions

Effective: July 1, 2021

[Currentness](#)

As used in this part, unless the context otherwise requires:

- (1) “Consideration” means the consideration charged, whether or not received, for the occupancy in a hotel valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person;
- (2) “Hotel” means any structure or space, or any portion thereof, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes privately, publicly, or government-owned hotels, inns, tourist camps, tourist courts, tourist cabins, motels, short-term rental units, primitive and recreational vehicle campsites and campgrounds, or any place in which rooms, lodgings, or accommodations are furnished to transients for consideration;
- (3) “Municipality” means an incorporated city or town or a county, but does not include a county with a metropolitan form of government;
- (4) “Occupancy” means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel;
- (5) “Operator” means the person operating the hotel, whether as owner, lessee or otherwise;
- (6) “Person” means any individual, or group of individuals, that occupies the same room;
- (7) “Residential dwelling” means a cabin, house, or structure used or designed to be used as an abode or home of a person, family, or household, and includes a single-family dwelling, a portion of a single-family dwelling, or an individual residential dwelling in a multi-dwelling building, such as an apartment building, condominium, cooperative, or timeshare;

(8) “Short-term rental unit” means a residential dwelling that is rented wholly or partially for a fee for a period of less than thirty (30) continuous days and does not include a hotel as defined in § 68-14-302 or a bed and breakfast establishment or a bed and breakfast homestay as those terms are defined in § 68-14-502;

(9) “Short-term rental unit marketplace” means a person or entity, excluding a vacation lodging service, that provides a platform for compensation, through which a third party offers to rent a short-term rental unit to an occupant;

(10) “Tourism” means attracting nonresidents to visit a particular municipality and encouraging those nonresidents to spend money in the municipality, which includes travel related to both leisure and business activities;

(11) “Tourism development” means the acquisition and construction of, and financing and retirement of debt for, facilities related to tourism;

(12) “Transient” means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous days; and

(13) “Vacation lodging service” means a person or entity that is engaged in the business of providing the services of management, marketing, booking, and rental of short-term rental units.


Credits

1988 Pub.Acts, c. 982, § 2; 2015 Pub.Acts, c. 395, § 1, eff. May 8, 2015; 2020 Pub.Acts, c. 787, §§ 6, 7, eff. Jan. 1, 2021; 2021 Pub.Acts, c. 264, §§ 3, 4, eff. April 30, 2021; 2021 Pub.Acts, c. 334, § 1, eff. July 1, 2021; 2021 Pub.Acts, c. 496, §§ 1, 2, eff. July 1, 2021.

[Notes of Decisions \(2\)](#)

T. C. A. § 67-4-1401, TN ST § 67-4-1401

Current with legislation effective through June 30, 2024, from the 2024 Regular Session of the 113th Tennessee General Assembly. Some sections may be more current; see credits for details. Pursuant to §§ 1-1-110, 1-1-111, and 1-2-114, the Tennessee Code Commission certifies the final, official version of the Tennessee Code and, until then, may make editorial changes to the statutes. References to the updates made by the most recent legislative session should be to the Public Chapter and not to the T.C.A. until final revisions have been made to the text, numbering, and hierarchical headings on Westlaw to conform to the official text. Unless legislatively provided, section name lines are prepared by the publisher.

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T. C. A. § 67-4-1402

§ 67-4-1402. Authority to impose occupancy tax; maximum rate

Effective: July 1, 2021

[Currentness](#)

(a)(1) A municipality may levy, modify, or repeal a privilege tax upon the privilege of occupancy in a hotel by ordinance or resolution subject to the restrictions of this part.

(2) Except as otherwise provided in subdivision (a)(3), the tax levied by a municipality upon the privilege of occupancy in a hotel must not exceed four percent (4%) of the consideration charged to a transient by the hotel operator.

(3) Subject to [§ 67-4-1414](#), a tax upon the privilege of occupancy in a hotel levied or authorized before July 1, 2021 by a municipality that exceeds the limit set in subdivision (a)(2) remains in full force and effect.

(b) This section does not void or modify a private act, ordinance, or resolution levying or authorizing the levy of a tax upon the privilege of occupancy in a hotel that existed on or before July 1, 2021, except as provided in [§ 67-4-1414](#).

(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 (c) and any ordinance that imposes a tax on the privilege of occupancy in a hotel, this subsection (c) shall govern. The legislative body of any municipality, by ordinance, is authorized to modify the provisions of any ordinance enacted prior to April 14, 2016, that conflict with this subsection (c).

(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.

Credits


1988 Pub.Acts, c. 982, § 3; 2016 Pub.Acts, c. 796, § 2, eff. April 14, 2016; 2017 Pub.Acts, c. 291, § 1, eff. May 4, 2017; 2021 Pub.Acts, c. 496, § 3, eff. July 1, 2021.

T. C. A. § 67-4-1402, TN ST § 67-4-1402

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T. C. A. § 67-4-1403

§ 67-4-1403. Use of revenues received

Effective: May 28, 2024

[Currentness](#)

(a) Except as otherwise provided in subsection (b), the revenue received by a municipality from the tax must be designated and used for the promotion of tourism and tourism development.

(b) Subject to [§ 67-4-1414](#), a municipality levying a tax upon the privilege of occupancy before July 1, 2021 may continue to use the revenue in the manner prescribed in the private act, resolution, or ordinance levying the tax.

(c)(1) Not less than thirty (30) days after the end of a municipality's fiscal year, each municipality that receives revenue from a tax levied pursuant to this part shall provide an annual written report to the comptroller of the treasury, the commissioner of the department of tourist development, the chair of the state and local government committee of the senate, and the chair of the local government committee of the house of representatives. The report must detail the amount of revenue spent by the municipality, and its subordinate contractors, and how those expenditures have been designated and used for tourism and tourism development pursuant to this part.

(2) If an audit by the comptroller, in consultation with the department of tourist development, or by contractors employed by a local municipality with the approval of the comptroller, finds that a municipality has spent funds derived from a tax levied pursuant to this part for purposes not related to the promotion of tourism and tourism development as required by subsection (a), the municipality shall, using general funds, appropriate an amount equal to the amount spent improperly to be used to support tourism and tourism development purposes within the immediately following fiscal year.

(d) Except as provided in subsection (b), a municipality shall not use revenue from the tax levied pursuant to this part for general government spending or on items that were previously funded by the municipality's general appropriations.

Credits

1988 Pub.Acts, c. 982, § 4; 2021 Pub.Acts, c. 496, § 4, eff. July 1, 2021; 2024 Pub.Acts, c. 1016, § 1, eff. May 28, 2024.

T. C. A. § 67-4-1403, TN ST § 67-4-1403

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T. C. A. § 67-4-1404

§ 67-4-1404. Collection; refunds and credits

Currentness

(a)(1) The tax shall be added by each operator to each invoice that the operator prepares and gives directly, or transmits, to the transient for the occupancy of the operator's hotel.

(2) The tax so invoiced shall be collected from the transient by the operator and remitted to the municipality.

(b) When a person has maintained occupancy for thirty (30) continuous days, that person shall receive from the operator a refund or credit for the tax previously collected from or charged to that person, and the operator shall receive credit for the amount of such tax if previously paid or reported to the municipality.

Credits

1988 Pub.Acts, c. 982, § 5.

Notes of Decisions (1)

T. C. A. § 67-4-1404, TN ST § 67-4-1404

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T. C. A. § 67-4-1405

§ 67-4-1405. Remittance; compensation accounting

Effective: January 1, 2021

[Currentness](#)

(a) The tax levied shall be remitted by all operators who lease, rent or charge for rooms or spaces in hotels within the municipality, to such officer as may by the ordinance be charged with the duty of collection of that tax, the tax to be remitted to such officer not later than the twentieth day of each month for the preceding month. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the municipality entitled to such tax shall be that of the operator.

(b) For the purpose of compensating the operator in accounting for remitting the tax levied pursuant to this part, the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the officer in the form of a deduction in submitting the operator's report and paying the amount due by such operator; provided, that the amount due was not delinquent at the time of payment.

(c) Notwithstanding this part to the contrary, on or after January 1, 2021, the tax levied pursuant to this part, when levied upon the occupancy of a short-term rental unit secured through a short-term rental unit marketplace, must be collected and remitted in accordance with chapter 4, part 15 of this title.

Credits

1988 Pub.Acts, c. 982, § 6; 2020 Pub.Acts, c. 787, § 8, eff. Jan. 1, 2021.

[Notes of Decisions \(1\)](#)

T. C. A. § 67-4-1405, TN ST § 67-4-1405

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T. C. A. § 67-4-1406

§ 67-4-1406. Collection; monthly returns; audits

Effective: August 5, 2011

[Currentness](#)

(a)(1) The authorized collector of the tax shall be responsible for the collection of such tax and shall place the proceeds of such tax in accounts for the purposes stated in this part.

(2) A monthly tax return shall be filed under oath with the authorized collector by the operator with such number of copies of the return as such collector may reasonably require for the collection of such tax.

(3) The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the authorized collector and approved by the municipal legislative body prior to use.

(4) The collector shall audit each operator in the municipality at least once per year and shall report on the audits made on a quarterly basis to the municipal legislative body.

(b) The municipal legislative body is authorized to adopt reasonable rules and regulations for the implementation of this part, including the form for such reports.

Credits

1988 Pub.Acts, c. 982, § 7.

T. C. A. § 67-4-1406, TN ST § 67-4-1406

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T. C. A. § 67-4-1407

§ 67-4-1407. Advertisements

Currentness

No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part of the tax will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

Credits

1988 Pub.Acts, c. 982, § 8.

T. C. A. § 67-4-1407, TN ST § 67-4-1407

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T. C. A. § 67-4-1408

§ 67-4-1408. Delinquencies

Currentness

(a) Taxes collected by an operator that are not remitted to the authorized collector on or before the due dates shall be delinquent.

(b) An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and in addition, for the penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax required to be remitted under this part.

(c) Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is a Class A misdemeanor, punishable upon conviction by a fine to be imposed separately for each offense, not in excess of fifty dollars (\$50.00). Each occurrence shall constitute a separate offense. As used in this subsection (c), "each occurrence" means each day.

(d) Nothing in this section shall be construed to prevent the authorized collector of the tax from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this part.


Credits

1988 Pub.Acts, c. 982, § 9; 1989 Pub.Acts, c. 591, §§ 1, 6; 2003 Pub.Acts, c. 322, §§ 1, 2, eff. June 11, 2003.

Notes of Decisions (1)

T. C. A. § 67-4-1408, TN ST § 67-4-1408

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T. C. A. § 67-4-1409

§ 67-4-1409. Records

Currentness

It is the duty of every operator liable for the collection of and payment to the municipality of any tax imposed by this part to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax for which the operator may have been liable for the collection of and payment to the municipality, which records the authorized collector shall have the right to inspect at all reasonable times.

Credits

1988 Pub.Acts, c. 982, § 10.

T. C. A. § 67-4-1409, TN ST § 67-4-1409

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T. C. A. § 67-4-1410

§ 67-4-1410. Collection; powers and duties

Effective: April 14, 2016

[Currentness](#)

(a) The authorized collector, in administering and enforcing this part, has, as additional powers, those powers and duties with respect to collecting taxes as provided in this title or otherwise provided by law for the county clerks; 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.

(b) Upon any claim of illegal assessment and collection, the taxpayer shall have the remedies provided in this title, it being the intent of this part that the provisions of law that apply to the recovery of state taxes illegally assessed and collected also apply to taxes illegally assessed and collected under the authority of this part; provided, that the authorized collector shall possess those powers and duties as provided in [§ 67-1-707](#) for the county clerks.

(c) With respect to the adjustment and settlement with taxpayers, all errors of taxes collected by the authorized collector under the authority of this part shall be refunded by the authorized collector.

(d) Notice of any tax paid under protest shall be given to the authorized collector and the ordinance authorizing levy of the tax shall designate a municipal officer against whom suit may be brought for recovery.

Credits

1988 Pub.Acts, c. 982, § 11; [2016 Pub.Acts, c. 796, § 3, eff. April 14, 2016](#).

T. C. A. § 67-4-1410, TN ST § 67-4-1410

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T. C. A. § 67-4-1411

§ 67-4-1411. Allocation of proceeds

Currentness

The proceeds of the tax authorized by this part shall be allocated to and placed in the general fund or other fund of the municipality to be used for the purposes stated in § 67-4-1403.

Credits


1988 Pub.Acts, c. 982, § 12.

T. C. A. § 67-4-1411, TN ST § 67-4-1411

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T. C. A. § 67-4-1412

§ 67-4-1412. Notice of due or delinquent taxes; publication

Effective: April 14, 2016

[Currentness](#)

- (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 April 14, 2016, 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.

Credits

2016 Pub.Acts, c. 796, § 1, eff. April 14, 2016.

T. C. A. § 67-4-1412, TN ST § 67-4-1412

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T. C. A. § 67-4-1413
Formerly cited as TN ST § 67-4-1426

§ 67-4-1413. Short-term rental units

Effective: January 1, 2021

[Currentness](#)

Notwithstanding any law to the contrary, on or after January 1, 2021, tax levied upon the privilege of occupancy of a short-term rental unit secured through a short-term rental unit marketplace, pursuant to any private act, must be collected and remitted in accordance with title 67, chapter 4, part 15.

Credits


2020 Pub.Acts, c. 787, § 9, eff. Jan. 1, 2021.

T. C. A. § 67-4-1413, TN ST § 67-4-1413

Current with legislation effective through June 30, 2024, from the 2024 Regular Session of the 113th Tennessee General Assembly. Some sections may be more current; see credits for details. Pursuant to §§ 1-1-110, 1-1-111, and 1-2-114, the Tennessee Code Commission certifies the final, official version of the Tennessee Code and, until then, may make editorial changes to the statutes. References to the updates made by the most recent legislative session should be to the Public Chapter and not to the T.C.A. until final revisions have been made to the text, numbering, and hierarchical headings on Westlaw to conform to the official text. Unless legislatively provided, section name lines are prepared by the publisher.

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 KeyCite Yellow Flag - Negative Treatment
Proposed Legislation

West's Tennessee Code Annotated
Title 67. Taxes and Licenses (Refs & Annos)
Chapter 4. Privilege and Excise Taxes (Refs & Annos)
Part 14. Accommodations for Transients--Hotel Occupancy

T. C. A. § 67-4-1414

§ 67-4-1414. Effect on preexisting local law; use of revenue

Effective: May 21, 2024

[Currentness](#)

(a)(1) A privilege tax upon the privilege of occupancy in a hotel in effect, or any authorization to levy such privilege tax granted, under a private act, resolution of a county, ordinance of a city, or this part as it existed before July 1, 2021, remains in full force and effect on and after July 1, 2021. However, a municipality with a preexisting privilege tax or authority shall not change the use of the revenue except in accordance with this part and subject to the restrictions of this part.

(2) Notwithstanding subdivision (a)(1), a municipality, having a population of greater than six hundred thousand (600,000), according to the 2020 or a subsequent federal census, with a preexisting privilege tax or authority shall not change the designated use, but may otherwise change the allocations of the revenue, except in accordance with this part and subject to any other restrictions of this part.

(b) A municipality with an authorized tax upon the privilege of occupancy on or before July 1, 2021, shall not adopt a tax under this part unless the municipality repeals the preexisting authorization.

Credits

[2021 Pub.Acts, c. 496, § 6, eff. July 1, 2021](#); [2024 Pub.Acts, c. 1001, § 1, eff. May 21, 2024](#).

T. C. A. § 67-4-1414, TN ST § 67-4-1414

Current with legislation effective through June 30, 2024, from the 2024 Regular Session of the 113th Tennessee General Assembly. Some sections may be more current; see credits for details. Pursuant to §§ 1-1-110, 1-1-111, and 1-2-114, the Tennessee Code Commission certifies the final, official version of the Tennessee Code and, until then, may make editorial changes to the statutes. References to the updates made by the most recent legislative session should be to the Public Chapter and not to the T.C.A. until final revisions have been made to the text, numbering, and hierarchical headings on Westlaw to conform to the official text. Unless legislatively provided, section name lines are prepared by the publisher.

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