

# An Act to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14, relative to taxation



State of Tennessee

PUBLIC CHAPTER NO. 364

SENATE BILL NO. 384

By Taylor

Substituted for: House Bill No. 405

By Leatherwood

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 14, relative to taxation.

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

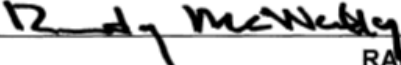
**SECTION 1.** Tennessee Code Annotated, Section 67-4-1404(b), is amended by deleting the subsection and substituting instead:

(b) When a person has maintained occupancy for thirty (30) continuous days, the operator shall remit the tax for such period to the municipality pursuant to subsection (a) and cease collecting the tax from the person for the remainder of their stay in the operator's hotel.

**SECTION 2.** This act takes effect upon becoming a law, the public welfare requiring it, and applies to rental agreements entered into, renewed, or amended on or after July 1, 2025.

SENATE BILL NO. 384

PASSED: April 16, 2025

  
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RANDY McNALLY  
SPEAKER OF THE SENATE

  
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CAMERON SEXTON, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 5<sup>th</sup> day of May 2025

  
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BILL LEE, GOVERNOR