

RESOLUTION TO ALLOCATE FUNDS TO MONITOR AND ENFORCE THE OBLIGATION OF BUSINESSES/ENTITIES REQUIRED TO REPORT, COLLECT, AND REMIT PRIVILEGE TAXES FOR PROVIDING LODGING AND/OR ACCOMMODATIONS TO TRANSIENTS IN GREENE COUNTY, TN

WHEREAS, in 1997 the General Assembly for the State of Tennessee passed a Private Act authorizing the legislative body of Greene County to levy privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed three (3%) percent of the consideration charged by the operator which Private Act was ratified by the Greene County Legislative Body pursuant to statute; and

WHEREAS, in 2004, that Private Act was amended by the General Assembly for the State of Tennessee authorizing the legislative body of Greene County to levy privilege tax upon the privilege of occupancy in any hotel of each transient in an amount not to exceed seven (7%) percent of the consideration charged by the operator which amended Private Act and was ratified by the Greene County Legislative Body pursuant to statute on the 19th day of April, 2004; and

WHEREAS, pursuant to T.C.A. 67-4-102(2), the term hotel includes private, public, and government owned hotels, inns, tourist camps, tourist courts, tourist cabins, motels, short term rental units, primitive and recreational vehicle camp sites and campgrounds, or any other place in which room, lodging or accommodations are furnished to transients for consideration; and

WHEREAS, it appears that while the vast majority of the traditional motels/hotels are reporting and paying the privilege tax imposed to the office of the County Clerk, most tourist camps, tourist courts, tourist cabins, motels, short term rental

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units, B&B operators, R V parks, primitive and recreational vehicle camp sites and campgrounds are not reporting nor paying the privilege tax required by law; and

WHEREAS, in order to ensure compliance with the privilege tax on transients and to guarantee that all entities that provide transients with lodging or accommodations are treated fairly and equally, it appears that it would be in the best interest of the citizens and tax payers of Greene County to enact accounting and enforcement practices to certify that each business/entity providing lodging to transients take notice of the requirement that they comply with state and local legislation requiring said entity to obtain a business license, to file a report of the consideration each business/entity has received for providing lodging to transients and remit the privilege taxes collected to the office of the Greene County Clerk; and


WHEREAS, in order to enforce the provisions of the enacted privilege tax above described, an allocation of \$30,000.00 from the County General Fund to Department of Inspections and Regulations is needed to provide for the enforcement of the motel/hotel privilege tax by the recruitment and hiring of an individual on a part-time basis to inspect, monitor, and assist in the enforcement and collections of the applicable motel/hotel privilege tax beginning January 1, 2024.

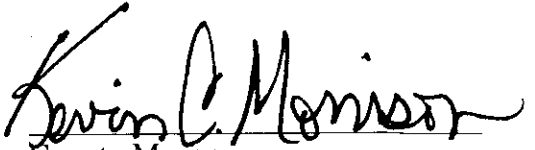
NOW THEREFORE BE IT RESOLVED, by the Greene County Legislative Body meeting in regular session on the 18th day of December, 2023, a quorum being present and a majority voting in the affirmative, that \$30,000.00 be allocated to the Department of Inspections and Regulations to facilitate the hiring of part-time personnel

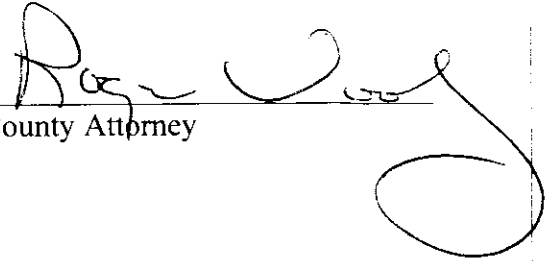
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to investigate, monitor and assist in the enforcement and collection of privilege taxes due from the various businesses in Greene County who provide short term lodging for transients as provided by statute.

Budget & Finance Committee
Sponsor


County Clerk


County Mayor


County Attorney

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