



SENATE BILL 2504

By Campbell

AN ACT to amend Tennessee Code Annotated, Title 7, Chapter 4; Title 58 and Title 67, Chapter 4, relative to disaster response.

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

SECTION 1. Tennessee Code Annotated, Section 58-2-106(b), is amended by deleting subdivision (6) and substituting instead the following:

(6) Make recommendations to the general assembly for preparedness, prevention, and mitigation measures designed to:

(A) Eliminate emergencies or reduce their impact; and

(B) Improve disaster response;

SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.

Amendment No. 1 to SB2504

Briggs
Signature of Sponsor

AMEND Senate Bill No. 2504

House Bill No. 2210*

by deleting all language after the enacting clause and substituting instead:

SECTION 1. This act is known and may be cited as the "Local Disaster Displacement Tax Relief Act."

SECTION 2. Tennessee Code Annotated, Section 58-2-110(3), is amended by adding the following as new subdivision (C):

(C) Notwithstanding another law to the contrary and pursuant to subdivisions (3)(A)(i) and (v), a county that has declared a state of local emergency or is subject to a state of emergency or disaster declaration under § 58-2-107 is authorized to provide tax relief from hotel occupancy and additional privilege taxes levied pursuant to title 67, chapter 4, part 14; title 7, chapter 4, part 1; title 7, chapter 4, part 2; or a private act for county residents displaced from their homes in the event of a declared emergency or disaster. Relief is subject to the following:

(i) Authorization for tax relief requires either a resolution from the county legislative body or an executive order from the county executive authorizing the relief;

(ii) A county may authorize relief in the form of a waiver at the point of sale or reimbursement for taxes paid, in consultation with the department of revenue in the case of such taxes collected from short-term rental unit marketplaces pursuant to title 67, chapter 4, part 15, and the authorized collector in the case of such taxes collected from hotel operators pursuant to title 67,

chapter 4, part 14; title 7, chapter 4, part 1; title 7, chapter 4, part 2; or a private act;

(iii) A county must set a duration for the period of authorized relief, not to exceed fourteen (14) days, which may include a defined recovery period immediately following the active emergency period;

(iv) A county may authorize reimbursement for taxes paid by a resident for lodging in an adjoining county if there is limited vacancy within the county;

(v) A county must establish a process and procedures for:

(a) Residents to attest or verify they are residents of the county and are displaced from their homes as a result of a declared emergency or disaster;

(b) Hotel operators and short-term rental unit marketplaces, as those terms are defined in §§ 67-4-1401 and 7-4-101, to waive hotel occupancy and additional privilege taxes levied pursuant to title 67, chapter 4, part 14; title 7, chapter 4, part 1; title 7, chapter 4, part 2; or a private act for county residents displaced from their homes in the event of a declared emergency or disaster; and

(c) Residents to be reimbursed for taxes paid, if authorized and as appropriate; and

(vi) Fraudulent claims or waivers are subject to existing penalties under state and local law.

SECTION 3. This act takes effect upon becoming a law, the public welfare requiring it.