



TACIR

The Tennessee Advisory Commission
on Intergovernmental Relations



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MEMORANDUM

TO: Commission Members

FROM:  Lynne Roehrich-Patrick
Executive Director

DATE: 10 June 2015

SUBJECT: Hotel Occupancy Taxes in Tennessee, Public Chapter 395, Acts of 2015

Public Chapter 395, Acts of 2015, directs the Commission to study the effect of hotel occupancy taxes on the economy and on tourism and the hospitality industry. As directed by this law, the study will compare Tennessee's hotel-occupancy tax structure with that of other states and recommend whether hotel occupancy taxes should be levied on the municipal, county, or state level to best preserve Tennessee's economy and encourage the continued growth of tourism. It will also consider methods to require public input and consideration prior to the adoption of hotel occupancy taxes by any governmental entity.

As part of the research process, staff will be gathering information from various stakeholders. Panelists representing state and local governments and the hotel and tourism industry have been invited to present their views to the Commission and answer questions.

On Behalf of the Hospitality and Tourism Industry:

- Tennessee Hospitality and Tourism Association
- Tennessee Tourism Committee
- Asian American Hotel Owners Association

On Behalf of State and Local Government:

- Tennessee Municipal League
- Tennessee County Services Association
- Municipal Technical Advisory Service
- Tennessee Department of Tourist Development (invited)