

HB 824 -- Transient Guest Tax in Carter County

Sponsor: Cookson

This bill authorizes the governing body of Carter County to impose, upon voter approval, a transient guest tax on the charges for RV sites, campsites, lodges, bed and breakfasts, cabins, RV parks, and campgrounds. Currently, the tax can be imposed on charges for all sleeping rooms, hotels, and motels. The bill specifies that it cannot be less than 2% per occupied room or site per night. All of the revenue generated from the tax must be used to fund the promotion, operation, and development of tourism. Currently, 50% of the revenue from the tax is used to fund county law enforcement and 50% for the promotion of tourism.