



May 20, 2024

Amusement Tax

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Amusement Tax

Private Acts of 1991 Chapter 82

SECTION 1. As used in this act unless the context otherwise requires:

- (a) "Place of amusement" means any area of amusement, entertainment or diversion to which access is conditioned upon payment of an admission or a minimum expenditure.
- (b) "Person" means any individual, firm, partnership, association, corporation or municipality.
- (c) "Admission" means any charge of value in money or money's worth or requirement of minimum expenditure while in attendance imposed by a person operating a place of amusement as a condition of entry. "Admission" shall not include an entry fee for a participant in a contest, tournament or similar event wherein the entry fee does not inure to private profit.

SECTION 2. Each county having a charter form of government and having a population of less than five hundred thousand (500,000) according to the 1980 federal census or any subsequent federal census, by resolution or ordinance of its legislative body, is authorized to levy, in addition to all other taxes including any other tax on amusement, a tax of up to five percent (5%) on the price of admission to a place of amusement located outside the corporate limits of any municipalities within such county and a tax of one-half percent ($\frac{1}{2}\%$) on the price of admission to a place of amusement located within the corporate limits of any municipality within such county.

SECTION 3. Each municipality located within a county within the provisions of Section 2, by ordinance of its legislative body, is authorized to levy, in addition to all other taxes, including any other tax on amusement, a tax of up to four and one-half percent ($4\frac{1}{2}\%$) on the price of admission to a place of amusement located within the corporate limits of such municipality.

SECTION 4. There is exempted from the provisions of this act and no tax shall be levied hereunder:

- (a) Where the admission is two dollars (\$2.00) or less.
- (b) Admission to event sponsored by any nongovernmental organization not for profit so long as proceeds are utilized for the purposes of such organization, the event is organized and managed by volunteer workers or regular or part time employees of the organization and no other person or organization receives any payment calculated on volume or gross or net receipts; provided, however, this exception shall not apply to any event for which attendance exceeds one thousand admissions.
- (c) Admission to athletic events of public and private non-profit elementary, middle and secondary level schools held in facilities owned or controlled by a board of education or the private non-profit school or in facilities of the county or a municipality devoted principally to use for such athletic events for such schools.
- (d) On admission to events, other than regular season varsity intercollegiate and professional athletic events, held in a sports assembly center seating more than fifteen thousand (15,000) persons, a municipally owned civic auditorium/coliseum building, world's fair park, and any site seating more than fifteen (1,500) persons.
- (e) On admission to events held in a place of amusement located within the boundaries of a central business improvement district.

As amended by: Private Acts of 1998, Chapter 103

SECTION 5. From the effective date of the resolution or ordinance levying such tax, every person operating a place of amusement thereafter receiving any payment of admissions taxable thereby shall collect from the person paying such admission to the amount of the tax due thereon and shall remit to the designated official of such county and/or municipality on the tenth (10th) day of each month the tax collected under the provisions of this act for the preceding month.

SECTION 6. Taxes which are due and payable which are not remitted on or before the due dates are delinquent. A person operating a place of amusement charged with collecting such tax shall be liable for said delinquent taxes with interest from the due date at the rate of twelve percent (12%) per annum plus a penalty computed at the rate of one percent (1%) per month.

SECTION 7. If any provision of this act or the application thereof to any persons or circumstances to a particular class of admissions or of a particular class of amusements is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision

or application and to that end the provisions of this act are declared severable. It is further the intent that should any exception to the collection of this tax be deemed invalid, said exception shall be deemed deleted and the tax enforced as though said exception had not been included.

SECTION 8. The provisions of this act shall be effective in any county or municipality to which it may apply upon adoption of a resolution or ordinance, as appropriate, as provided in Section 2 and 3.

SECTION 9. Chapter 776 of the Private Acts of 1947, and all acts amendatory thereto, and any other private acts in conflict herewith are hereby repealed.

SECTION 10. This act shall take effect upon becoming a law, the public welfare requiring it.

Passed: May 2, 1991.

Source URL: <https://www.ctas.tennessee.edu/private-acts/amusement-tax-2>