

SENATE BILL 2508

By Johnson

AN ACT to amend Tennessee Code Annotated, Title 3;
Title 4; Title 5; Title 6; Title 7; Title 9; Title 12; Title
13; Title 57; Title 62; Title 66; Title 67 and Title 68,
relative to performance venues.

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

SECTION 1. Tennessee Code Annotated, Section 67-5-212, is amended by adding the following as a new subsection:

(o) On or before January 1, 2025, the department shall report to the finance, ways and means committees of the house of representatives and the senate the total amount of moneys received under this chapter in fiscal year 2023 and fiscal year 2024 from the sales of tickets, fees, or other charges made for admission to performance venues in this state, and the revenue effect of extending the exemption provided in § 67-6-330(a)(6) to exempt dues, fees, or other charges made on or for the admission of the public to television, film, radio, or theatrical presentations held at performance venues in this state. This subsection (o) is deleted on July 1, 2025.

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