



Occupancy Tax Exceptions List

T.C.A. § 67-4-1425

Prior to July 1, 2021, a municipality in Tennessee was not authorized to assess occupancy or hotel/motel tax, when the county in which the municipality was located assessed the tax first. However, over the years, the Tennessee General Assembly passed a number of exceptions to this prohibition, through the use of population brackets and municipal descriptions. With the passage of Public Chapter 496, Acts of 2021, **all municipalities are now authorized to levy occupancy tax.**

As a result of this broader authorization, T.C.A. § 67-4-1425, the provision that authorized the levy of the tax through population brackets and municipal descriptions, was deleted. To ensure that those municipalities included in T.C.A. § 67-4-1425 retained the authority to levy the tax, Section 6 of Public Chapter 496, Acts of 2021, explicitly states that the authorization provided in the statutory language referenced above “remains in full force and effect.”

For ease of reference, a list of each municipality and county authorized to assess occupancy tax pursuant to an exception that was included in T.C.A. § 67-4-1425, is included below.

Ashland City	T.C.A. § 67-4-1425(bb)
Blount County and all municipalities within the county	T.C.A. § 67-4-1425(c)
Brentwood, Williamson County, Dickson County, and Rutherford County	T.C.A. § 67-4-1425(d)
Chattanooga	T.C.A. § 67-4-1425(e)
Coffee County	T.C.A. § 67-4-1425(z)
Columbia	T.C.A. § 67-4-1425(k)
Cookeville	T.C.A. § 67-4-1425(cc)
Crossville	T.C.A. § 67-4-1425(y)
Dandridge	T.C.A. § 67-4-1425(p)
Erwin	T.C.A. § 67-4-1425(aa)

Farragut	T.C.A. § 67-4-1425(u)
Fayetteville	T.C.A. § 67-4-1425(l)
Gallatin	T.C.A. § 67-4-1425(x)
Grundy County	T.C.A. § 67-4-1425(m)
Hardin County	T.C.A. § 67-4-1425(f)
Hendersonville	T.C.A. § 67-4-1425(w)
Johnson City	T.C.A. § 67-4-1425(n)
Kingston	T.C.A. § 67-4-1425(h)
Kingston Springs	T.C.A. § 67-4-1425(s)
Lexington	T.C.A. § 67-4-1425(i)
McMinnville	T.C.A. § 67-4-1425(r)
Millersville	T.C.A. § 67-4-1425(q)
Newport	T.C.A. § 67-4-1425(j)
Oliver Springs	T.C.A. § 67-4-1425(g)
Pleasant View	T.C.A. § 67-4-1425(v)
Portland	T.C.A. § 67-4-1425(t)
Spring Hill	T.C.A. § 67-4-1425(o)
Tracy City	T.C.A. § 67-4-1425(ee)
White Pine	T.C.A. § 67-4-1425(dd)