

PHC/adm
9/26/77

BILL NO. 77-711

AN ORDINANCE APPROVING HOUSE BILL NO. 1182,
PUBLIC CHAPTER NO. 491, OF THE PUBLIC ACTS
OF 1977 PERTAINING TO THE LEVY OF A PRIVILEGE
TAX UPON THE PRIVILEGE OF ATTENDING EVENTS AT
THE MUNICIPAL STADIUM.

WHEREAS, the General Assembly of the State of Tennessee has enacted, and the Governor has signed, House Bill No. 1182, being Public Chapter No. 491 of the Public Acts of 1977, and

WHEREAS, said Act provides for the levying of a privilege tax upon the privilege of attending any event at the Municipal Stadium in an amount not to exceed ten percent (10%) of the cost of attendance. A copy of said Act is attached, and

WHEREAS, the proceeds from said tax are to be used to defray the cost of operating and and constructing the Municipal Stadium, and

WHEREAS, said Act requires a two-thirds (2/3) vote of the Metropolitan County Council in order to take effect;

Be it enacted by the Council of The Metropolitan Government of Nashville and Davidson County:

SECTION 1: That Public Chapter No. 491 of the Public Acts of 1977 is hereby approved by the Metropolitan County Council.


SECTION 2: That this Ordinance shall take effect from and after its passage, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

INTRODUCED BY:

James E. Hawkins

Members of Council

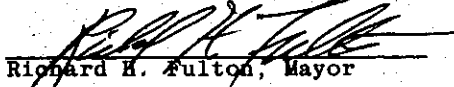
RECOMMENDED BY:


Kenneth B. Schoen

APPROVED AS TO FORM AND
LEGALITY:


Metropolitan Attorney

APPROVED FOR SUBMISSION TO
COUNCIL:


Richard H. Fulton, Mayor

State of Tennessee



Department of State

To all to whom these Presents shall come, Greeting:

I Gentry Crowell, Secretary of State of the State of Tennessee, do hereby certify that the annexed is a true copy of

PUBLIC CHAPTER NO 491 .

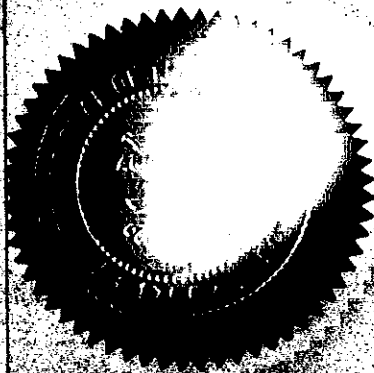
HOUSE BILL NO. 1182

PUBLIC ACTS OF 1977

the original of which is now on file and a matter of record in this office.

In Testimony Whereof, I have hereunto subscribed my Official Signature and by order of the Governor affixed the Great Seal of the State of Tennessee at the Department in the City of Nashville, this 3rd day of August

A.D. 19 77



Gentry Crowell
Secretary of State

PUBLIC CHAPTER NO. 491

HOUSE BILL NO. 1182

By McKinney

Substituted for: Senate Bill No. 1270

By Boner

AN ACT authorizing a Metropolitan form of Government to impose a seat privilege tax.

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

SECTION 1. DEFINITIONS. As used in this Act, unless a different meaning clearly appears from the context, the following definitions shall apply:

(a) **METROPOLITAN GOVERNMENT.** Those counties and municipalities adopting the Metropolitan form of Government.

(b) **MUNICIPAL STADIUM.** A structure with seats for not less than 30,000 spectators, which is constructed after the effective date of this Act, and which is used primarily for sporting events and other related activities and financed either by General Obligation Bonds or Revenue Bonds by the Metropolitan Government.

SECTION 2. LEVY OF TAX. There is hereby authorized a privilege tax upon the privilege of attending any event at the Municipal Stadium in an amount not to exceed ten percent (10%) of the consideration charged for spectators attending the event. This authorization to levy said tax shall expire on January 1 following the maturity and redemption of the indebtedness for the stadium. The tax shall be approved by Ordinance of the Metropolitan County Council.

SECTION 3. TAX TO BE COLLECTED BY PROMOTER. Said tax shall be added by each promoter of the event to the ticket price charged for admission to the Municipal Stadium. The tax shall then be remitted to the Metropolitan Government.

SECTION 4. DEDUCTION FOR ACCOUNTING EXPENSES. The promoter shall be authorized to deduct two percent (2%) of the amount of the tax to defray the cost of accounting and remitting the tax to the Metropolitan Government.

SECTION 5. EXPENDING AND DISTRIBUTING TAX. The proceeds from the tax levied herein shall be retained by the Metropolitan Government and utilized to defray the cost of operating and constructing the Municipal Stadium.

SECTION 6. The tax herein levied shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

SECTION 7. The provisions of this Act shall only apply to those counties having the Metropolitan form of Government.

SECTION 8. SEVERABILITY. If any clause, sentence, paragraph, section or any part of this Act shall be held or declared to be unconstitutional, it shall not affect the remainder of this Act notwithstanding the part held to be invalid, if any.

SECTION 9. This Act shall take effect upon the approval by a two-third (2/3) vote of the local legislative body of the Metropolitan form of Government.

HOUSE BILL NO. 1182

PASSED: May 19, 1977

Ned R. McWhorter
SPEAKER OF THE HOUSE OF REPRESENTATIVES

John S. Williams
SPEAKER OF THE SENATE

APPROVED this 28th day of May 19 77

Ray Blanton
GOVERNOR

FILED
METROPOLITAN
COUNCIL

SEP 29 10 51 AM '77

ORIGINAL

METROPOLITAN COUNTY COUNCIL

Bill No. 77-711

AN ORDINANCE APPROVING HOUSE
BILL NO. 1182, PUBLIC CHAPTER
NO. 491 OF THE PUBLIC ACTS OF
1977 PERTAINING TO THE LEVY OF
A PRIVILEGE TAX UPON THE PRI-
VILEGE OF ATTENDING EVENTS AT
THE MUNICIPAL STADIUM.

NOTIFIED

Tennessee Secretary
of State-C
Finance-Cardwell
Mr. Ken Schoen
Parks & Recreation
Publishing Company

The within bill approved as to form and
legality.

Metropolitan Attorney.

Introduced OCT 4 1977

Passed first Reading OCT 4 1977
BUDGET & FINANCE &

Referred to PARKS COMMITTEES

Amended _____

Passed second Reading OCT 18 1977

Referred to _____

Passed third Reading NOV 15 1977

Approved NOV 17 1977

By [Signature]
Metropolitan Mayor

Departments Notified NOV 21 1977

Advertised _____