

ORDINANCE NO. 1048

An Ordinance to Amend the Hotel/Motel Privilege Tax.

WHEREAS, *Tenn. Code Ann.* §67-4-1401 authorizes the levy by ordinance of a hotel tax by any city with home rule in accordance with the Tennessee Constitution Article XI, Section 9; and

WHEREAS, by the passage of Ordinance 969, the City of Sweetwater levied a 2.25% privilege tax upon the occupancy in any hotel or any place in which rooms, short-term rental units, bed and breakfasts, lodgings or accommodations are furnished to transients for a consideration in the City of Sweetwater, Tennessee (“hotel/motel tax”); and

WHEREAS, a bill pending in the General Assembly proposes to cap increases to the hotel/motel tax at a low rate, which would dramatically affect the City’s ability to amend said tax rate in the future; now,

THEREFORE, BE IT ORDAINED by the Mayor and Board of Commissioners of the City of Sweetwater, Tennessee, as follows:

SECTION Section 7(a) of Ordinance 969 of the ordinances of the City of
ONE: Sweetwater is amended by deleting said section in its entirety and substituting the following section in its place and stead

(a) Pursuant to the provisions of *Tenn. Code Ann.* §§67-4-1401 through §67-4-1425, there is hereby levied a privilege of occupancy in any hotel, short-term rental units, bed and breakfasts, lodgings or accommodations of each transient. From and after the operative date of this ordinance the rate of the levy shall be four percent (4%) of the consideration charged by the operator. This privilege tax shall be collected pursuant to and subject to the provisions of these statutory provisions. The City Recorder shall be designated as the authorized collector and administer and enforce the ordinance and these statutory provisions.

SECTION Ordinance 969 shall remain unchanged and in full force and effect
TWO: except as amended hereby.

SECTION This ordinance shall take effect from and after its passage, the
THREE: welfare of the City requiring it.

Passed on First Reading: April 17, 2025

Public Hearing: April 28, 2025

Passed on Second Reading: April 28, 2025



DOYLE LOWE, *Mayor*

ATTEST:



SONYA CRUSH, *City Recorder*