

HB 3469 -- COUNTY SURCHARGE TAX

SPONSOR: Harbison

Upon voter approval, this bill allows a county with more than 7,000 but fewer than 8,000 inhabitants with a county seat with more than 480 but fewer than 1,000 inhabitants to impose a surcharge tax of up to 5% on certain rentals.

The tax applies to rentals and charges for hotels, motels, campgrounds, resorts, bed and breakfast inns, tourist courts, short-term residential rentals, and watercraft rentals.

Upon enactment, this bill applies to Shannon County.