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Chapter XII - Taxation

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Chapter XII - Taxation

Amusement Tax

Private Acts of 1991 Chapter 82

SECTION 1. As used in this act unless the context otherwise requires:

- (a) "Place of amusement" means any area of amusement, entertainment or diversion to which access is conditioned upon payment of an admission or a minimum expenditure.
- (b) "Person" means any individual, firm, partnership, association, corporation or municipality.
- (c) "Admission" means any charge of value in money or money's worth or requirement of minimum expenditure while in attendance imposed by a person operating a place of amusement as a condition of entry. "Admission" shall not include an entry fee for a participant in a contest, tournament or similar event wherein the entry fee does not inure to private profit.

SECTION 2. Each county having a charter form of government and having a population of less than five hundred thousand (500,000) according to the 1980 federal census or any subsequent federal census, by resolution or ordinance of its legislative body, is authorized to levy, in addition to all other taxes including any other tax on amusement, a tax of up to five percent (5%) on the price of admission to a place of amusement located outside the corporate limits of any municipalities within such county and a tax of one-half percent (½%) on the price of admission to a place of amusement located within the corporate limits of any municipality within such county.

SECTION 3. Each municipality located within a county within the provisions of Section 2, by ordinance of its legislative body, is authorized to levy, in addition to all other taxes, including any other tax on amusement, a tax of up to four and one-half percent (4 ½%) on the price of admission to a place of amusement located within the corporate limits of such municipality.

SECTION 4. There is exempted from the provisions of this act and no tax shall be levied hereunder:

- (a) Where the admission is two dollars (\$2.00) or less.
- (b) Admission to event sponsored by any nongovernmental organization not for profit so long as proceeds are utilized for the purposes of such organization, the event is organized and managed by volunteer workers or regular or part time employees of the organization and no other person or organization receives any payment calculated on volume or gross or net receipts; provided, however, this exception shall not apply to any event for which attendance exceeds one thousand admissions.
- (c) Admission to athletic events of public and private non-profit elementary, middle and secondary level schools held in facilities owned or controlled by a board of education or the private non-profit school or in facilities of the county or a municipality devoted principally to use for such athletic events for such schools.
- (d) On admission to events, other than regular season varsity intercollegiate and professional athletic events, held in a sports assembly center seating more than fifteen thousand (15,000) persons, a municipally owned civic auditorium/coliseum building, world's fair park, and any site seating more than fifteen (1,500) persons.
- (e) On admission to events held in a place of amusement located within the boundaries of a central business improvement district.

As amended by: Private Acts of 1998, Chapter 103

SECTION 5. From the effective date of the resolution or ordinance levying such tax, every person operating a place of amusement thereafter receiving any payment of admissions taxable thereby shall collect from the person paying such admission to the amount of the tax due thereon and shall remit to the designated official of such county and/or municipality on the tenth (10th) day of each month the tax collected under the provisions of this act for the preceding month.

SECTION 6. Taxes which are due and payable which are not remitted on or before the due dates are delinquent. A person operating a place of amusement charged with collecting such tax shall be liable for said delinquent taxes with interest from the due date at the rate of twelve percent (12%) per annum plus a penalty computed at the rate of one percent (1%) per month.

SECTION 7. If any provision of this act or the application thereof to any persons or circumstances to a particular class of admissions or of a particular class of amusements is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application and to that end the provisions of this act are declared severable. It is further the intent that should any exception to the collection of this tax be deemed invalid, said exception shall be deemed deleted and the tax enforced as though said exception had not been included.

SECTION 8. The provisions of this act shall be effective in any county or municipality to which it may apply upon adoption of a resolution or ordinance, as appropriate, as provided in Section 2 and 3.

SECTION 9. Chapter 776 of the Private Acts of 1947, and all acts amendatory thereto, and any other private acts in conflict herewith are hereby repealed.

SECTION 10. This act shall take effect upon becoming a law, the public welfare requiring it.

Passed: May 2, 1991.

Taxation - Historical Notes

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Knox County Assessor.

1. Acts of 1909, Chapter 498, placed the duty upon the county tax assessor to examine deeds or other instruments conveying or purporting to convey the title in fee simple to any real estate before same is recorded and ascertain if the property was correctly assessed. Also made it the duty of the county tax assessor to countersign every such deed or instrument after having recorded the transfer upon the assessment books of the property conveyed to the party or parties to whom the title is shown to be vested by such deed or instrument. This act is superseded by the Knox County Charter, Section 8.12, pursuant to T.C.A. § 5-1-210, subject to continuation by ordinance of the county commission.
2. Private Acts of 1911, Chapter 35, amended the general law which provided for the assessment and collection of revenue for the state, Acts of 1907, Chapter 602, by setting the salary of the county tax assessor to \$3,000 per annum.
3. Private Acts of 1929, Chapter 26, amended the general law which provided for the assessment and collection of revenue for the state, Acts of 1907, Chapter 602, by setting the salary of the Knox County Tax Assessor to \$15,000 per annum.
4. Private Acts of 1929, Chapter 711, amended the general law which provided for the assessment and collection of revenue for the state, Acts of 1907, Chapter 602, by setting the salary of the Knox County Tax Assessor to \$6,000 per annum.
5. Private Acts of 1941, Chapter 256, required that any person before beginning any building operations over \$200 in Knox County must notify the Tax Assessor on a form furnished by said officer, showing the owner of the real estate, the location of the real estate, and the approximate total cost of such building operations. The act did not apply to the improvement of real property exempt from taxation by the State of Tennessee, or to the improvement of real estate, located within the borders of any municipal corporation which by ordinance or otherwise required the giving of similar information to a building inspector or like official. This act is superseded by the Knox County Charter, Section 8.12, pursuant to T.C.A. § 5-1-210, subject to continuation by ordinance of the county commission.
6. Private Acts of 1941, Chapter 257, required that any person who subdivides land for sale into more than three parcels shall file a map or survey of such subdivision with the Tax Assessor of Knox County before conveying the title to any land in said subdivision. This Act did not apply in cases of a partition in kind among joint tenants, either voluntary or pursuant to orders of a court of competent jurisdiction; nor did said Act apply to conveyances by persons to such persons as would constitute their heirs at law; nor to subdivisions made in cases of judicial sales as provided by Code of Tennessee, 1932, Sec. 7802; nor in any cases where a map or survey of said property as last subdivided had been spread on record in the Register's office. This act is superseded by the Knox County Charter, Section 8.12 and general law.
7. Private Acts of 1955, Chapter 293, amended the general law which provided for the assessment and collection of revenue for the state, Acts of 1907, Chapter 602, by setting the salary of the Knox County Tax Assessor to \$7,500 per annum.
8. Private Acts of 1959, Chapter 192, amended the general law which provided for the assessment

and collection of revenue for the state, Acts of 1907, Chapter 602, by setting the salary of the Knox County Tax Assessor to \$10,000 per annum.

9. Private Acts of 1965, Chapter 267, amended the general law which provided for the assessment and collection of revenue for the state, Acts of 1907, Chapter 602, by setting the salary of the Knox County Tax Assessor to \$13,500 per annum.
10. Private Acts of 1982, Chapter 192, provided that during any period of time in which the assessor assumes the duties pursuant to T.C.A. § 67-680(b) or T.C.A. § 67-680(d) for a reappraisal, he shall receive as compensation, in addition to the compensation provided in T.C.A. § 67-332, the sum of 15% of such compensation. This act is superseded by the Knox County Charter, Section 8.12, pursuant to T.C.A. § 5-1-210.

Taxation

The following is a listing of acts pertaining to taxation in Knox County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1797, Chapter 3, authorized Knox County to collect an additional tax for building a courthouse, prison and stocks.
2. Acts of 1801, Chapter 61, authorized an additional tax levy for building the prison and stocks in Knoxville. This tax levy was not to exceed 12½¢ on each one hundred acres of land and white poll, 25¢ on each town lot and black poll, \$1.00 on each stud horse and \$25 on each billiard table. This act was amended to require the commissioners appointed to collect the tax also to superintend construction of the building, by Acts of 1803, Chapter 48.
3. Private Acts of 1831, Chapter 199, authorized another tax levy by Knox County, to be used for aiding the construction of a new courthouse.
4. Private Acts of 1917, Chapter 610, amended Acts of 1907, Chapter 602, known as the "General Assessment Law" so as to provide for the payment of a salary of \$3,600 per annum to the Knox County Tax Assessors, \$1,200 per annum for his chief office deputy and \$1,000 per annum for assistant office deputy tax assessors in Knox County.
5. Private Acts of 1919, Chapter 259, amended Acts of 1907, Chapter 602, known as the "General Assessment Law" so as to provide for the payment of a salary of \$1,500 per annum to the chief office deputy tax assessor and to provide for the employment of a second or deputy office tax assessor for Knox County.
6. Private Acts of 1921, Chapter 451, amended Acts of 1907, Chapter 602, known as the "General Assessment Law" so as to provide for the payment of a salary of \$4,500 per annum to the Knox County Tax Assessor.
7. Private Acts of 1921, Chapter 795, amended Acts of 1907, Chapter 602, known as the "General Assessment Law" by increasing the compensation of the members of the county board of equalization to \$4.00 per day for their services.
8. Private Acts of 1923, Chapter 46, created the office of Delinquent Poll Tax Collector appointed by the County Trustee for a term of 4 years and every 4 years thereafter. Before entering upon the discharge of his duties, shall take and subscribe to an oath before the County Trustee for the faithful performance of his duties; and shall also enter into bond in the sum of \$5,000, to indemnify the State and county against any loss for his failure to pay over any funds as required by law, which bond shall be approved by the County Trustee and County Judge or Chairman. The poll taxes were outlawed by the 14th Amendment to the United States Constitution (1964).
9. Private Acts of 1927, Chapter 712, amended Acts of 1907, Chapter 602, known as the "General Assessment Law" by authorizing the Knox County Tax Assessor to employ other deputies, assistants, clerk and engineers and legal services, necessary to make examinations, reports, valuations, compile data and other records as may be needed in making and preserving information in making assessments and in presenting the same before the county and state boards of equalization and railroad and public utilities commissions. Provided that the sum total of the compensation paid under this amendment did not exceed \$15,000 and that payments of said compensation be upon certificate of the tax assessor approved by the county judge.
10. Public Acts of 1927, Chapter 15, amended Acts of 1907, Chapter 602, known as the "General Assessment Law" by striking out the word "March" and inserting in lieu thereof the word "May" wherever same occurred. However, Public Acts of 1927, Chapter 15, excluded Knox County from this change. Private Acts of 1927, Chapter 227, provided for the exact same provisions as Public Acts of 1927, Chapter 15.
11. Private Acts of 1929, Chapter 53, amended the general law which provided for more just and

- equitable laws for the assessment and collection of revenue for state, county and municipal purposes, being Acts of 1907, Chapter 602, by requiring the Knox County Tax Assessor to file the assessment list report to the county judge instead of with the county court clerk and to keep his books instead of turning them over to the county court clerk. In addition, other aspects on the way the tax assessor certified and delivered his books were amended.
12. Private Acts of 1929, Chapter 212, amended the general law which dealt with the collection of taxes, Public Acts of 1923, Chapter 77, by providing that in Knox County all taxes be paid to the county trustee, except those paid to the deputy trustee, sheriffs or constables. This act also provided daily settlements between those collecting taxes and the Knox County Trustee and also provided prompt notation of tax payments on the proper tax duplicate book in the office of the Knox County Trustee.
 13. Private Acts of 1929, Chapter 711, amended the general law which provided for more just and equitable laws for the assessment and collection of revenue for state, county and municipal purposes, being Acts of 1907, Chapter 602, by increasing the salary of the Knox County Tax Assessor to \$6,000 per annum.
 14. Private Acts of 1931, Chapter 473, amended the general law regarding to the collection of delinquent taxes, state, county and municipal, by providing that the Knox County Trustee furnish a delinquent tax list to the deputy trustee who became known as the delinquent tax collector, provided that the county trustee choose an attorney to whom the delinquent tax list was delivered to, and provided that the penalty on delinquent land tax be dropped from ten percent to five percent and was to be collected by the delinquent tax collector, together with twenty-five cents for each receipt given, except so much thereof as shall be allowed, as compensation, by the county trustee, to the attorney. This act was repealed by Private Acts of 1937, Chapter 878.
 15. Private Acts of 1947, Chapter 776, levied an amusement tax of 1¢ per 20¢ admission on any place of amusement, including concerts, theaters, athletic events, circuses, carnivals, swimming pools, motion pictures, golf links, night clubs, wrestling matches, skating rinks and dance halls. This was amended by Private Acts of 1957, Chapter 413, to lower the tax rate on motion pictures to 6/10% on each 20¢ admission. Private Acts of 1985, Chapter 102, amended Private Acts of 1947, Chapter 776, by redefining the act's definitions, revising when the amusement tax should not be used and repealed Private Acts of 1957, Chapter 413. Private Acts of 1976, Chapter 286, amended Private Acts of 1947, Chapter 776, by exempting "high school, academy or other preparatory school" events from the imposition of the amusement tax created by the 1947 Act. Private Acts of 1969, Chapter 103, repealed the act for Knox County, but the City of Knoxville retained it. The final amendment to Chapter 776 was from Private Acts of 1986, Chapter 197, which repealed Private Acts of 1985, Chapter 102, redefined the act's definitions and revised the provisions of when the amusement tax should not be used. It must be noted that no record has been found as to whether or not Private Acts of 1985, Chapter 102 and Private Acts of 1986, Chapter 197 were ratified by Knox County; regardless Private Acts of 1947, Chapter 776 was repealed by Private Acts of 1991, Chapter 82. Private Acts of 1947, Chapter 776, was considered and found constitutional in *Knoxtenn Theatres v. Dance*, 186 Tenn. 114, 208 S.W.2d 536 (1947).
 16. Private Acts of 1953, Chapter 403, in all Counties of this State having a population of not less than 223,000 and not more than 230,000 inhabitants according to the Federal Census of 1950, or any subsequent Federal Census, that there shall be taxed and paid as a part of the costs in all suits instituted in counties in which this Act is applicable, and in all criminal cases, whether before a Justice of the Peace, a General Session or similar Court having county-wide jurisdiction, or a Court of record, except the Supreme Court and the Court of Appeals, a privilege tax of fifty cents (50¢), in addition to any such tax on litigation already imposed by law. This act is superseded by the Knox County Charter, Section 8.12, pursuant to T.C.A. § 5-1-210.
 17. Private Acts of 1955, Chapter 50, as amended by Private Acts of 1972, Chapter 271, and Private Acts of 1984, Chapter 190, created the Knox County Government Library Commission. This act is superseded by the Knox County Charter, Section 8.12, subject to continuation by ordinance of the Knox County Commission.
 18. Private Acts of 1969, Chapter 103, attempted to repeal Private Acts of 1947, Chapter 776 and Private Acts of 1957, Chapter 413, with the approval of the Knox County Quarterly Court and the Knoxville City Council. However, the Knoxville City Council rejected this act and it never became law.
 19. Private Acts of 1970, Chapter 290, attempted to levy a hotel-motel tax of 5%, but this act failed to receive local approval and never became an operative law.
 20. Private Acts of 1977, Chapter 129, which imposed a privilege tax on the occupancy of hotel and

motel rooms in Knox County and provided for the collection and distribution of the funds generated thereby, which required the maintenance of certain records and imposed penalties for non-compliance, was rejected by the Knox County Quarterly Court and never became an effective law.

21. Public Acts of 1978, Chapter 896, provided for a privilege tax on the occupancy of hotel rooms in counties having populations of not less than 270,000 nor more than 300,000, according to the Federal Census of 1970. This act was amended by Public Acts of 1979, Chapter 433, by deleting a section relative to the expiration of the tax. Public Acts of 1980, Chapter 520, reenacted and reaffirmed Public Acts of 1978, Chapter 896. Public Acts of 1978, Chapter 896, was repealed by Public Acts of 1982, Chapter 847.
22. Private Acts of 1979, Chapter 162, provided that no admissions or amusement tax be imposed upon any amount of money paid for admission to any concert or meeting held for a religious purpose. This act is superseded by the Knox County Charter, Section 8.12, pursuant to T.C.A. § 5-1-210.
23. Private Acts of 1982, Chapter 319, as amended by Private Acts of 1983, Chapter 147, authorized Knox County to levy, in addition to all other taxes including any other tax on amusement, a tax in increments of 1/10 of 1% up to 5% on the price of admission to a place of amusement. This act is superseded by the Knox County Charter, Section 8.12, pursuant to T.C.A. § 5-1-210.
24. Public Acts of 1982, Chapter 847, as amended by Public Acts of 1996, Chapter 628, authorized a privilege tax upon the privilege of occupancy in any hotel in Knox County. This act is superseded by the Knox County Charter, Section 8.12, subject to continuation by ordinance of the Knox County Commission.
25. Private Acts of 1983, Chapter 77, as amended by Private Acts of 1985, Chapter 35, added \$2.00 to the litigation tax on each warrant in Knox County General Sessions Court. This act is superseded by the Knox County Charter, Section 8.12, subject to continuation by the Knox County Commission.

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