



April 03, 2025

Private Acts of 2022 Chapter 53

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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Private Acts of 2022 Chapter 53

SECTION 1. The legislative body of Coffee County may impose an entertainment event fee upon the sale, resale, and issuance of tickets, passes, admission cards, tokens, access bracelets, and other evidence of entitlement to admission to entertainment events that have an expected attendance of more than five hundred (500) persons.

SECTION 2. As used in this act, "entertainment event" means a gathering for entertainment purposes to participate in, watch, listen to, or otherwise experience athletic events, concerts, a series or collection of concerts, festivals, or other events. An "entertainment event" does not include an officially sanctioned event directly sponsored in full by a governmental entity, a public local education agency, a charitable organization that is exempt from federal income taxation under § 501 (a) of the Internal Revenue Code, as an organization described in § 501 (c)(3) of the Internal Revenue Code, codified in 26 U.S.C. § 501 (c)(3), or combination thereof.

SECTION 3. The amount of the entertainment event fee for each ticket sold or distributed is:

- (1) One dollar (\$1.00), if the admission cost or value of the ticket is equal to or less than one hundred dollars (\$100);
- (2) Two dollars (\$2.00), if the admission cost or value of the ticket is greater than one hundred dollars (\$100) but less than three hundred dollars (\$300);
- (3) Three Dollars (\$3.00), if the admission cost or value of the ticket is equal to or greater than three hundred dollars (\$300) but less than four hundred dollars (\$400); and
- (4) Five Dollars (\$5.00), if the admission cost or value of the ticket is equal to or greater than four hundred dollars (\$400).

SECTION 4. Sellers of entertainment event tickets and distributors of complimentary tickets for entertainment events shall remit the fee due under Section 3, in full, to the Coffee County Accounts and Budget Director by the fifteenth day of the calendar month following the event. The Accounts and Budget Director shall create a form to be completed by sellers and distributors, or their representative, necessary or convenient to facilitate collection of the entertainment event fee. An amount not paid shall incur interest at one percent (1 %) of the amount due for each month or part of a month the fee is not timely paid. Collection costs for a delinquent fee will be paid by the seller or distributor or its representative.

SECTION 5. The funds collected by the Accounts and Budget Director shall be deposited in the county general fund and be used for purposes related to the entertainment event.

SECTION 6. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Coffee County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Coffee County and certified to the secretary of state.

SECTION 7. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 6.

Passed: April 14, 2022.

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