



Metropolitan Nashville and Davidson County, TN

Legislation Text

File #: RS2023-2246, **Version:** 1

A resolution authorizing the adoption of rules, regulations, and forms to be used by the Metropolitan Government in the collection of the privilege tax at the National Museum of African American Music.

WHEREAS, on November 15, 2022, the Metropolitan Council adopted BL2022-1506, which amended Title 5 of the Metropolitan Code of Laws to authorize the Metropolitan Government to come under the provisions of the Local Tourism Development Zone Business Act, Tenn. Code Ann. § 67-4-3001, et seq. (the "Act"), to collect a five percent privilege tax on goods and services sold at the National Museum of African American Music (such privilege tax being the "Tax"); and,

WHEREAS, BL2022-1506 and the Act require the Metropolitan Council to approve the adoption of reasonable rules and regulations (including the form of the returns for the Tax) prior to the implementation and collection of the Tax, which such approval may be by resolution; and,

WHEREAS, the County Clerk, in consultation with the Metropolitan Department of Finance, has developed the rules and regulations and tax form, attached as Collective Exhibit A, to be used in the administration and collection of the Tax; and,

WHEREAS, the County Clerk now requests the Metropolitan Council to approve the use of the documents in Collective Exhibit A in the administration and collection of the tax.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the Metropolitan Council hereby approves the use of the rules and regulations and form, substantially in the forms of the drafts attached hereto as Collective Exhibit A, with such reasonable changes, insertions, deletions, amendments, supplements and updates as the County Clerk shall approve consistent with the intent and purposes of Chapter 5.16 of the Metropolitan Code of Laws and the Act.

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

Analysis

This resolution authorizes the adoption of rules and regulations and forms to be used by the Metropolitan Government in the collection of the privilege tax at the National Museum of African American Music.

On November 15, 2022, the Metropolitan Council adopted BL2022-1506, which amended Title 5 of the Metropolitan Code of Laws to authorize the Metropolitan Government to come under the provisions of the Local Tourism Development Zone Business Act, Tenn. Code Ann. § 67-4-3001, et seq. (the "Act"). The Act authorizes the Metropolitan Government to collect a five percent privilege tax on goods and services sold at the National Museum of African American Music (the "Tax"). BL2022-1506 and the Act require the Metropolitan Council to approve the adoption of reasonable rules and regulations (including the form of the returns for the Tax) prior to the implementation and collection of the Tax, which may be approved by resolution.

The County Clerk, in consultation with the Metropolitan Department of Finance, has developed the rules and regulations and tax form to be used in the administration and collection of the Tax.

This resolution approves the use of the rules and regulations and forms consistent with the Act. These items are attached to the resolution as Collective Exhibit A. The resolution also authorizes the County Clerk to make reasonable changes, insertions, deletions, amendments, supplements, and updates consistent with the intent and purposes of Chapter 5.16 of the Metropolitan Code of Laws and the Act.