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STATE OF TENNESSEE
DEPARTMENT OF FINANCE AND ADMINISTRATION
DIVISION OF ACCOUNTS
14th FLOOR WILLIAM R. SNODGRASS TENNESSEE TOWER
NASHVILLE, TENNESSEE 37243

TO: Budget and Fiscal Officers
FROM: Mikel J. Corricelli, Director of Statewide Accounting *MJ*
SUBJECT: Hotel-Motel Tax Revised
DATE: September 6, 2007

We are in receipt of an opinion of the Attorney General, which states that the State must pay the hotel-motel tax in cases where the law specifically says we will pay the tax. This only applies to circumstances where the State is paying the hotel directly, not for the reimbursement of employees.

COUNTIES

<u>Pay</u>		<u>Do Not Pay</u>		
Anderson	Lewis	Benton	Haywood	Polk
Bedford	Madison	Blount	Henderson	Putnam
Campbell	Marshall	Bradley	Henry	Rhea
Carter	Maury	Claiborne	Hickman	Roane
(Roan Mountain)	Meigs	Chester	Jefferson	Robertson
Cheatham	Monroe	Cocke	Johnson	Scott
DeKalb	Morgan	Crockett	Knox	Selmer
Dickson	Obion	Cumberland	Lake	Sequatchie
(Montgomery Bell)	Perry	Davidson	Lauderdale	Shelby
Fayette	Rutherford	Decatur	Loudon	Sumner
Fentress	Sevier	Gibson	Marion	Unicoi
Franklin	Stewart	Giles	McNairy	Wayne
Hamblen	Tipton	Greene	McMinn	Weakley
Hardin	Van Buren	Hamilton	Montgomery	Williamson
Hawkins	(Fall Creek Falls)	Hardeman		
Houston	White			
Humphreys	Wilson			
Lawrence	(Cedars of Lebanon)			

CITIES

<u>Pay</u>		<u>Do Not Pay</u>		
Adamsville	Maryville	Bartlett	Henderson	Monteagle
Alcoa	McKenzie	Bristol	Huntingdon	Morristown
Caryville	Murfreesboro	Collierville	Jellico	Mountain City
Carthage	Town of Rogersville	Dyersburg	Johnson City	Oak Ridge
Dickson	Samburg	Franklin	Jonesboro	Pigeon Forge
Erin	Shelbyville	Gatlinburg	Kimball	Pittman Center
Franklin		Germantown	Lake City	South Fulton
Greeneville		Gordonsville	Manchester	Wartrace
Lebanon		Harriman	Memphis	Winchester
			Millington	