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April 20, 2011

VIA ELECTRONIC MAIL
@ johnsonm@tennessee.edu

Ms. Melissa Johnson
The University of Tennessee
Comptroller's Office

Re: Application of Williamson County Hotel/Motel Tax

Dear Ms. Johnson:

This office represents Williamson County government. In response to your questions as to whether Williamson County honors a memorandum dated September 6, 2007 from Mr. Corricelli regarding application of the Williamson County Hotel/Motel tax on the University of Tennessee, it appears that the memorandum was not directed to Williamson County nor do I believe Williamson County was aware of the document's existence.

However, this office has repeatedly confirmed its agreement with the conclusion the Attorney General reached in its 1995 opinion. Specifically, we agree that the State is not subject to statutes unless specifically mentioned therein or unless application to the State is necessarily implied by the State. *See Atty Gen. Op. No. 95-074, 195 Tenn. AG LEXIS 87 (July 6, 1995)*. In other words, if the private act does not specifically reference the State, the State is not subject to the hotel/motel tax.

Summarizing, because Williamson County's hotel/motel tax does not specifically include the State in its applicability, the State is not subject to the tax if the State pays the tax. Any conclusion that contradicts this opinion made by any entity in Williamson County is not done so on the County's behalf or with its consent.

Please let me know if you have any further questions.

Sincerely,

BUERGER, MOSELEY & CARSON, PLC

Robert Cook

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