



## Hamilton County Board of Commissioners

### RESOLUTION

No. 226-14

#### **A RESOLUTION TO TRANSFER CERTAIN APPROPRIATIONS BUDGETED IN THE FISCAL YEAR 2026 HOTEL MOTEL FUND FROM THE CHATTANOOGA TOURISM COMPANY TO THE SPORTS AND EVENTS CORPORATION**

**WHEREAS**, Hamilton County levies a hotel/motel occupancy tax pursuant to Tennessee law, the proceeds of which are restricted for tourism-related purposes as provided by statute and local resolution; and

**WHEREAS**, in the Fiscal Year 2026 annual operating budget for the Hotel Motel Fund, the Hamilton County Commission appropriated a portion of hotel/motel occupancy tax revenues to the Chattanooga Tourism Company to promote tourism and economic development within Hamilton County; and

**WHEREAS**, the Hamilton County Commission has determined that a portion of said appropriations would more effectively further the public purposes of tourism promotion, visitor attraction, and economic impact through sports and event recruitment and support; and

**WHEREAS**, the Sports and Events Corporation is engaged in activities that promote tourism through sporting events and related economic development within Hamilton County; and

**WHEREAS**, sufficient hotel/motel occupancy tax revenues remain available within the Fiscal Year 2026 Hotel Motel Fund budget to effectuate a transfer of appropriations without increasing the total appropriations for such revenues; and

**WHEREAS**, it is in the best interest of Hamilton County to reallocate certain previously appropriated funds to better align with current tourism and economic development priorities.

**NOW, THEREFORE, BE IT RESOLVED BY THIS COUNTY LEGISLATIVE BODY IN SESSION ASSEMBLED, THAT:**

**1. Transfer of Appropriations**

The Hamilton County Commission hereby authorizes and approves the transfer of Four Hundred Eighty Thousand Dollars (\$480,000) in the Fiscal Year 2026 Hotel/Motel Fund previously appropriated to the Chattanooga Tourism Company to the Sports and Events Corporation; and

**2. Budgetary Adjustment**

The Hamilton County Chief Financial Officer is hereby authorized and directed to make the necessary budgetary adjustments to effectuate this transfer of appropriations within the Fiscal Year 2026 Hotel Motel Fund budget, with no change to the total amount of hotel/motel occupancy tax appropriations; and

**3. Use of Funds**

Funds transferred pursuant to this resolution shall be used by the Sports and Events Corporation solely for purposes consistent with applicable state law and local restrictions governing the use of hotel/motel occupancy tax revenues.

**BE IT FURTHER RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER ITS PASSAGE, THE PUBLIC WELFARE REQUIRING IT.**

**CERTIFICATION OF ACTION**

Approved:

Rejected:

*WF Rawls by Bud  
Weiner, Chief Deputy  
County Clerk*

Approved: