

NEW! Adventure Tourism District Designation

On July 31, 2017, the City of Gatlinburg received designation as an “Adventure Tourism District” from the Tennessee Department of Tourist Development.

What does this mean? A qualified business enterprise located in the district may receive special tax credits which are administered by the Department of Revenue. The requirements to be eligible for the credit vary based upon the economic tier designation of the county in which the business resides. Sevier County has been designated as a **Tier 2** county.

What is a qualified business enterprise? A qualified business enterprise is defined as “an enterprise in which the business has made the required capital investment necessary (\$500,000) to permit the creation or expansion of tourism related businesses, including, but not limited to restaurants, lodging establishments, or other tourism related attractions.” In addition, the business must create 19 full-time jobs based on the Tier 2 designation of the county, with minimum healthcare benefits under T.C.A. § 67-4-2109.

Additional information may be obtained at the following State website:

<https://www.tn.gov/tourism/article/tn-adventure-tourism-information>