

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. WHOLESALE BEER TAX.
3. ALCOHOLIC BEVERAGE PRIVILEGE TAX.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depository for city funds.

5-101. Official depository for city funds. The First National Bank of Crossville, Tennessee, is hereby designated as the official depository for all city funds. (1988 Code, sec. 6-101)

¹Charter references

Charter provisions on taxation and expenditures are contained in Tennessee Code Annotated, title 6, chapter 2, part 3. For specific charter provisions on finance and taxation, see the section indicated:

Restriction on expenditures: 6-2-301 through 6-2-303.

Restriction on property tax exemptions: 6-2-305.

CHAPTER 2

WHOLESALE BEER TAX

SECTION

5-201. To be collected.

5-201. To be collected. The city recorder is hereby directed to take appropriate action to assure payment to the city of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.¹ (1988 Code, sec. 6-201)

¹State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax of 17% on the sale of beer at wholesale. Every wholesaler is required to remit to each municipality the amount of the net tax on beer wholesale sales to retailers and other persons within the corporate limits of the municipality.

CHAPTER 3

ALCOHOLIC BEVERAGE PRIVILEGE TAX

SECTION

5-301. Annual privilege tax on premiere type tourist resorts.

5-301. Annual privilege tax on premiere type tourist resorts. Pursuant to, and in exercise of, authority granted municipalities under Tennessee Code Annotated, Section 57-4-301(b)(2), there is levied an annual tax of \$1,500 on each and every premiere type tourist resort located within, or partially within, the corporate limits, for the privilege of selling alcoholic beverages at retail for consumption upon the premises. For the purposes of this section a "premiere type tourist resort" shall be a commercially operated recreational facility which meets the requirements of Tennessee Code Annotated, Section 57-4-102. The tax shall be levied annually on a calendar year basis. (Ord. No. _____, July 1988)