

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. WHOLESALE BEER TAX.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depository for town funds.

5-101. Official depository for town funds. The _____ Bank of Doyle, Tennessee, is hereby designated as the official depository for all town funds. (1994 Code, § 5-101)

¹Charter reference
Depositories of municipal funds: § 6-4-402.

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 town of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.¹ (1994 Code, § 5-401)

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.

Municipal code references

Alcohol and beer regulations: title 8.

Beer privilege tax: § 8-108.