

TITLE 5**MUNICIPAL FINANCE AND TAXATION****CHAPTER**

1. REAL PROPERTY TAXES.
2. PRIVILEGE TAXES GENERALLY.
3. WHOLESALE BEER TAX.
4. PURCHASING.

CHAPTER 1**REAL PROPERTY TAXES****SECTION**

5-101. When due and payable.

5-102. When delinquent--penalty and interest.

5-101. When due and payable.¹ Taxes levied by the city against real property shall become due and payable as provided by the city charter. (1980 Code, § 6-101)

5-102. When delinquent--penalty and interest.² All real property taxes shall become delinquent as provided by the city charter and shall thereupon be subject to such penalty and interest as are authorized and prescribed by the city charter. (1980 Code, § 6-102)

¹Charter reference

Assessments: chapter 5, § 5.

²Charter reference

Penalty: chapter 5, § 9.

Report on delinquencies: chapter 5, § 6.

CHAPTER 2

PRIVILEGE TAXES GENERALLY

SECTION

5-201. Tax levied.

5-202. License required.

5-201. Tax levied. Except as otherwise specifically provided in this code, there is hereby levied on all vocations, occupations, and businesses declared by the general laws of the state to be privileges taxable by municipalities, an annual privilege tax in the maximum amount allowed by said state laws. The taxes provided for in the state's "Business Tax Act," (Tennessee Code Annotated, § 67-4-701, et seq.) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the city at the rates and in the manner prescribed by the said act. (1980 Code, § 6-201, modified)

5-202. License required. No person shall exercise any such privilege within the city without a currently effective privilege license, which shall be issued by the mayor to each applicant therefor upon such applicant's payment of the appropriate privilege tax. (1980 Code, § 6-202)

CHAPTER 3**WHOLESALE BEER TAX****SECTION**

5-301. To be collected.

5-301. To be collected. The mayor 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 (1980 Code, § 6-301, modified)

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 4

PURCHASING

SECTION

5-401. Public advertising and competitive bidding.

5-401. Public advertising and competitive bidding. Public advertisement and competitive bidding shall be required for the purchase of all goods and services exceeding an amount of ten thousand dollars (\$10,000) except for those purchases specifically exempted from advertisement and bidding by the Municipal Purchasing Act of 1983. (Ord. #99-8, Dec. 1999)