

TITLE 5

MUNICIPAL FINANCE AND TAXATION

CHAPTER

1. MISCELLANEOUS.
2. BUSINESS TAX.
3. WHOLESALE BEER TAX.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Official depository for town funds.

5-101. Official depository for town funds. SunTrust, Bank East Tennessee, FirStar Bank of Hawkins County, their successors and assigns are hereby designated as the official depositories for funds of the Town of Surgoinsville. (Ord. #2-2001, Feb. 2001)

CHAPTER 2**BUSINESS TAX****SECTION**

5-201. Business tax levied.

5-202. Violations.

5-201. Business tax levied. There is levied a business and privilege tax upon merchants and other vocations, occupations, or businesses which are declared by the Tennessee Business Act, being Tennessee Code Annotated, § 67-4-701, et seq., as the said law may be amended from time to time, to be privileges taxable by municipalities. Such tax shall be in the maximum amounts authorized by Tennessee Code Annotated, § 67-4-701, et seq., the Tennessee Business Act. (Ord. #3-2001, Feb. 2001, as amended by Ord. #4-2001, June 2001)

5-202. Violations. Any person violating any provisions of this chapter shall be guilty of an offense and upon conviction shall pay a penalty of up to fifty dollars (\$50.00) for each offense. Each occurrence shall constitute a separate offense. (Ord. #4-2001, June 2001)

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

5-301. To be collected.

5-301. To be collected. The 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 (1992 Code, § 5-301)

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.