



Beer Licenses

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](http://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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Beer Licenses

Reference Number: MTAS-1867

Revenue Class: Licenses and Permits

Fund: General

Account No.: 32210

Description: Revenue received from beer permits sold to individuals who sell beer at retail establishments.

Authorization: T.C.A. § 57-5-101 *et seq.*; T.C.A. § 57-5-108

Requirements or Restrictions: Business must operate within and comply with municipal and/or county ordinances.

Current Rate: Applicants pay \$250 and each permit holder pays \$100 per year for renewal of the privilege tax. In addition to the first time application fee, new applicants are required to pay the privilege tax on a prorated basis for each month or portion thereof remaining until the next tax payment date. T.C.A. § 57-5-104

Frequency of Payment: \$250 fee is imposed upon application and the annual renewal fee of \$100 is due on January 1.

Late Pay Penalty: Permit may be revoked for nonpayment. If a permit holder does not pay the tax by January 31 or within 30 days after written notice of the tax was mailed, whichever is later, then the city shall notify the permit holder by certified mail that the tax payment is past due. If a permit holder does not pay the tax within 10 days after receiving notice of its delinquency by certified mail, then the city may suspend or revoke the permit or impose a civil penalty pursuant to T.C.A. § 57-5-108. T.C.A. § 57-5-104 (b)(3).

Exemptions: None

Collection: By the municipality from applicants and permit holders.

Use Restrictions: None

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

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