Charter reference: art. VII.

By Ord. #664, adopted April 11, 1968, and approved by the voters May 21, 1968, the city adopted a local sales tax. However, the city's only tax was superseded when Roane County adopted a county-wide sales tax February 4, 1969.

By Ord. #807, adopted August 4, 1980, the city attempted to levy an additional city only one-half (½) percent local sales tax but the voters failed to approve the ordinance at a referendum held on August 7, 1980.

Charter and state law reference

Tennessee Code Annotated, § 67-5-2010(b) provides that if the county trustee collects the municipality's property taxes, a penalty of 1/2 of 1% and interest of 1% shall be added on the first day of March, following the tax due date and on the first day of each succeeding month.

Charter and state law references

A municipality has the option of collecting delinquent property taxes any one of three ways:

(1) Under the provisions of its charter for the collection of (continued...
5-102. **Early tax payment merits discount.** All current tax year billings presented with payment dated by mail or in person will be eligible for a two percent (2%) discount during the month of October. (as added by Ord. #04-1070, July 2004)

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(...continued)

delinquent property taxes.


(3) By the county trustee under *Tennessee Code Annotated*, § 67-5-2005.
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 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 of Rockwood at the rates and in the manner prescribed by the act. (1970 Code, § 6-301, modified)

5-202. License required. No person shall exercise any such privilege within the City of Rockwood without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon the applicant's payment of the appropriate privilege tax. Violations of this section shall be punished under the general penalty provisions of this code of ordinances. (1970 Code, § 6-302, modified)
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 City of Rockwood of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in *Tennessee Code Annotated*, title 57, chapter 6.\(^1\) (1970 Code, § 6-401)

\(^1\)State 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.