

**TITLE 5**

**MUNICIPAL FINANCE AND TAXATION<sup>1</sup>**

**CHAPTER**

1. MISCELLANEOUS.
2. WHOLESALE BEER TAX.
3. PURCHASES.
4. EMERGENCY PURCHASES.

**CHAPTER 1**

**MISCELLANEOUS**

**SECTION**

- 5-101. Fiscal year.  
5-102. Depositories for city funds.

**5-101. Fiscal year.** The fiscal year of the town shall begin on July 1 of each year and end on June 30 of the following year. (1980 Code, § 6-101)

**5-102. Depositories for city funds.** Any bank located in Dickson County shall be the official depositories for all city funds. (1980 Code, § 6-102, as amended by Ord. #90, May 1994, and replaced by Ord. #135, Nov. 2000)

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<sup>1</sup>Charter references: §§ 13--15.

## CHAPTER 2

WHOLESALE BEER TAX

## SECTION

5-201. To be collected.

**5-201. 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.<sup>1</sup> (1980 Code, § 6-201)

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<sup>1</sup>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.

## CHAPTER 3

### PURCHASES

#### SECTION

5-301. When advertising and bids required.

5-302. When council approval required.

5-303. Purchases from other government agencies.

5-304. Invoices or purchase orders to be signed or initialed.

5-305. When council may deny payment.

**5-301. When advertising and bids required.** Purchases or lease-agreements shall be made or entered into only after public advertisement and competitive bid with the following exceptions:

(1) Those \$10,000 or less;

(2) Those made pursuant to Tennessee Code Annotated, §§ 12-3-1001, and 12-3-1002;

(3) Those made from public utilities. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)

**5-302. When council approval required.** All expenditures requiring public advertisement and competitive bids shall first be approved by the city council. Any purchase not covered by this chapter that exceeds \$2,500 must be approved by the city council. Purchases made from public utility are exempted from this requirement. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)

**5-303. Purchases from other government agencies.** Purchases may be made from other government agencies without public advertisement and competitive bids. Any purchases exceeding \$ 2,500 must be approved by the city council. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)

**5-304. Invoices or purchase orders to be signed or initialed.** Purchases must be approved and signed or initialed by one of the following: mayor, recorder, fire chief, police chief, judge, or by a person authorized by the department head. If purchase order forms are used, they must be numbered consecutively and signed by one of the above. Purchases made from public utility are exempted from this requirement. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)

**5-305. When council may deny payment.** The city council may deny payment of any expenditure made or incurred in violation of this chapter. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)

**CHAPTER 4****EMERGENCY PURCHASES****SECTION**

5-401. When authorized.

5-402. Mayor to report.

**5-401. When authorized.** Emergency purchases may be made by department heads, but emergency status will only be obtained after conferring with the mayor. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)

**5-402. Mayor to report.** The mayor shall make a report of all such expenditures at the next council meeting. (Ord. #88, March 1994, as replaced by Ord. #134, Nov. 2000)