

TITLE 5**MUNICIPAL FINANCE AND TAXATION¹****CHAPTER**

1. MISCELLANEOUS.
2. PRIVILEGE TAXES.

CHAPTER 1**MISCELLANEOUS²****SECTION**

5-101. Signing of checks drawn on city bank accounts.

5-101. Signing of checks drawn on city bank accounts. Both the mayor and city recorder shall execute all checks which are drawn on bank accounts of the City of Elkton. In the event that the mayor is unable or unavailable to sign a check, then the vice-mayor shall sign in his/her stead. In the event that the city recorder is unable or unavailable to sign a check, the city clerk shall sign in his/her stead. (Ord. #V-90, Nov. 1990)

¹Charter references

Delinquent tax collection: art. XIV, § 6.

Due date: art. XIV, § 4.

Levy: art. XIV, § 3.

²Municipal code reference

Wholesale beer tax: § 8-118.

CHAPTER 2**PRIVILEGE TAXES****SECTION**

5-201. Tax levied.

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 at the rates and in the manner prescribed by the act.