

**TITLE 5**

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

**CHAPTER**

1. MISCELLANEOUS.
2. REAL AND PERSONAL PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. WHOLESALE BEER TAX.

**CHAPTER 1**

**MISCELLANEOUS**

**SECTION**

5-101. Competitive bidding required for purchases over \$10,000.00.

**5-101. Competitive bidding required for purchases over \$10,000.00.** The dollar amount required by the Town of La Grange, Tennessee, pursuant to Tennessee Code Annotated, § 6-56-306, for public advertisement and competitive bidding is increased from two thousand five hundred dollars (\$2,500.00) to a maximum of ten thousand dollars (\$10,000.00). (Ord. #2000-001, Feb. 2000)

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<sup>1</sup>Charter references  
§§ 5, 12, 13, and 15.

## CHAPTER 2

**REAL AND PERSONAL PROPERTY TAXES****SECTION**

5-201. When due and payable.

5-202. When delinquent--penalty and interest.

**5-201. When due and payable.** Taxes levied by the town against real and personal property shall become due and payable annually on the first Monday of October of the year for which levied. (1993 Code, § 6-101)

**5-202. When delinquent--penalty and interest.** All real and personal property taxes shall become delinquent on and after the first day of March next after they become due and payable and shall thereupon be subject to such penalty and interest as is authorized and prescribed by the state law for delinquent county real property taxes. (1993 Code, § 6-102, modified)

**CHAPTER 3****PRIVILEGE TAXES**<sup>1</sup>**SECTION**

5-301. Tax levied.

5-302. License required.

**5-301. 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 town at the rates and in the manner prescribed by the act.

**5-302. License required.** No person shall exercise any such privilege within the town without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon the applicant's compliance with all regulatory provisions in this code and payment of the appropriate privilege tax.

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<sup>1</sup>Municipal code reference

Business, solicitors, peddlers, etc.: title 9

Privilege tax (beer permits): § 8-215.

## CHAPTER 4

**WHOLESALE BEER TAX**<sup>1</sup>**SECTION**

5-401. To be collected.

**5-401. 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>2</sup> (1993 Code, § 6-201)

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<sup>1</sup>Municipal code reference  
Beer: title 8, chapter 1.

<sup>2</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.