

**TITLE 5****MUNICIPAL FINANCE AND TAXATION<sup>1</sup>****CHAPTER**

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

**CHAPTER 1****MISCELLANEOUS****SECTION**

5-101. Official depositories for town funds.

**5-101. Official depositories for town funds.** The Union Planters Bank of West Tennessee and First State Bank of Kenton, Tennessee, are hereby designated as the official depositories for all municipal funds. (1968 Code, § 6-401, modified)

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<sup>1</sup>Charter references  
Official depository: § 41.  
Taxes: §§ 33-39.

## 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.**<sup>1</sup> 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. (1968 Code, § 6-101)

**5-202. When delinquent; penalty and interest.**<sup>2</sup> All real 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.<sup>3</sup> (1968 Code, § 6-102)

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<sup>1</sup>State law references

Tennessee Code Annotated, §§ 67-1-701, 67-1-702 and 67-1-801, read together, permit a municipality to collect its own property taxes if its charter authorizes it to do so, or to turn over the collection of its property taxes to the county trustee. Apparently, under those same provisions, if a municipality collects its own property taxes, tax due and delinquency dates are as prescribed by the charter; if the county trustee collects them, the tax due date is the first Monday in October, and the delinquency date is the following March 1.

<sup>2</sup>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.

<sup>3</sup>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 delinquent property taxes.
- (2) Under Tennessee Code Annotated, §§ 6-55-201--6-55-206.
- (3) By the county trustee under Tennessee Code Annotated,

(continued...)

**CHAPTER 3****PRIVILEGE TAXES GENERALLY****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. (1968 Code, § 6-301)

**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 payment of the appropriate privilege tax. (1968 Code, § 6-302)

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(...continued)

§ 67-5-2005.

## CHAPTER 4

### BEER TAX

#### SECTION

- 5-401. Beer defined.
- 5-402. Levied; amount.
- 5-403. When due and payable.
- 5-404. Statement of taxes and sales - To be furnished monthly by licensee to town.
- 5-405. Statement of taxes and sales - Town to furnish blank forms to licensees.
- 5-406. Penalty for delinquent payments.
- 5-407. Authority of town recorder to collect by distress warrant.
- 5-408. Licensee liable for uncollected taxes.
- 5-409. Authority of town recorder to inspect books, records of licensees.
- 5-410. Duty of licensees to keep books, records available for inspection.

**5-401. Beer defined.** The term "beer" as used in this chapter shall mean beer or any other beverage of alcoholic content of not more than five percent (5%) by weight. (Ord. #\_\_\_\_, April 1986).

**5-402. Levied; amount.** There is hereby levied a tax of seventeen percent (17%) of the price paid for beer sold at retail within the corporate limits of the town on every person selling beer at retail, within the corporate limits of the town. (Ord. #\_\_\_\_, April 1986).

**5-403. When due and payable.** Every person selling beer at retail within the corporate limits of the town shall collect from the purchaser thereof the tax imposed in the above paragraph, and hold the same in a separate fund until the same is paid over to the town recorder, which shall be paid on or before the tenth (10th) day of each month. (Ord. #\_\_\_\_, April 1986).

**5-404. Statement of taxes and sales - To be furnished monthly by licensee to town.** Every person to whom this chapter applies shall, on or before the tenth (10th) day of each month, make a return, in duplicate under oath, to the town recorder, showing the amount of tax collected during the preceeding calendar month, and the amount sold at retail, during the preceding month, the total retail sales price thereof, and the tax collected. (Ord. #\_\_\_\_, April 1986).

**5-405. Statement of taxes and sales - Town to furnish blank forms to licensees.** The town has prepared a form, showing in substance the facts

stated in the preceding section with place for signature thereon, and proper jurat thereon, a supply of which shall be furnished to those persons selling beer at retail within the corporate limits of the town for their convenience in making said report and return. (Ord. #\_\_\_\_, April 1986).

**5-406. Penalty for delinquent payments.** When said return is made, the amount of tax shown due thereby shall be paid to the town recorder, and if not paid when due, there shall be added interest and a penalty of two percent (2%) upon the same per month from the time said tax is due and payable. (Ord. #\_\_\_\_, April 1986).

**5-407. Authority of town recorder to collect by distress warrant.** For the purpose of enforcing the payment of the tax due hereunder, the town recorder is hereby given the power and authority to collect said tax due by distress warrant, as provided in the case of other tax delinquencies. (Ord. #\_\_\_\_, April 1986).

**5-408. Licensee liable for uncollected taxes.** Any person who shall neglect, fail or refuse to collect the tax herein specified, upon all retail sales of beer made by him, his agents, or employees, shall be liable for the full amount of tax which should have been collected, and such person failing to collect the same from the purchaser shall be liable for the tax. (Ord. #\_\_\_\_, April 1986).

**5-409. Authority of town recorder to inspect books, records of licensees.** If, for any reason, the report and return herein mentioned is not satisfactory to the town recorder, or does not furnish sufficient information as provided for, the town recorder is hereby authorized to investigate the books and records of such person filing said return and report, and to make such deficiency assessment as the books and records disclose should have been made and reported. (Ord. #\_\_\_\_, April 1986).

**5-410. Duty of licensees to keep books, records available for inspection.** Any person to whom this article applies shall make available all books and records of such person to the town recorder or other agents of the town at all reasonable times and places, and shall keep all invoices and records of sales and purchases of beer for a period of not less than two (2) years unless sooner authorized to destroy them by the town recorder. (Ord. #\_\_\_\_, April 1986).