

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. REAL PROPERTY TAXES.
2. BUSINESS TAX.
3. WHOLESALE BEER TAX.

CHAPTER 1

REAL PROPERTY TAXES²

SECTION

5-101. When due and payable.

5-102. When delinquent--penalty and interest.

5-101. When due and payable. Taxes levied by the municipality against real property shall become due and payable annually on and after the first of October of the year for which assessed. (1970 Code, § 6-301, modified)

5-102. When delinquent--penalty and interest. All real property taxes shall become delinquent on and after the first day of March next after they become due and payable and an interest and penalty of one and one-half of one percent per month of the amount of the delinquent taxes shall also be added on the first day of March in which the taxes become delinquent, and one and one-half of one percent shall be added on the first day of each month thereafter. (1970 Code, § 6-302, modified)

¹Charter reference
Taxation: art. X.

²Charter reference
Collection of delinquent taxes: art. X, § 3.

CHAPTER 2

BUSINESS TAX

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

5-202. License required. No person shall exercise any such privilege within the city 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.

CHAPTER 3

WHOLESALE BEER TAX

SECTION

5-301. To be collected.

5-301. To be collected. The city recorder is hereby directed to take appropriate action to assure payment to the city of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.¹

¹State 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.

Municipal code references

Alcohol and beer regulations: title 8.

Beer privilege tax: § 8-208.