TITLE 6
FINANCE AND TAXATION

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

CHAPTER 1
MISCELLANEOUS

SECTION

6-101. Official depository for city funds. The Moscow Savings Bank of Moscow, Tennessee, is hereby designated as the official depository for all municipal funds. (1979 Code, sec. 6-101)

\footnote{For additional provisions with respect to finance and taxation, see the charter, particularly Article IV. See also section 1.04, subsections (a)-(d).}
CHAPTER 2

REAL PROPERTY TAXES

SECTION
6-201. When due and payable and delinquent.
6-202. Penalty and interest for delinquent taxes.

6-201. When due and payable and delinquent. Taxes levied by the City of Moscow against real property shall become due and payable and delinquent annually on the dates prescribed in the city's charter in section 4.14. (1979 Code, sec. 6-201)

6-202. Penalty and interest for delinquent taxes. All real property taxes becoming delinquent shall be subject to such penalties and interest as is authorized and prescribed in the city's charter in section 4.14. (1979 Code, sec. 6-202)
CHAPTER 3

PRIVILEGE TAXES

SECTION
6-301. Tax levied.
6-302. License required.

6-301. 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 said state laws. The taxes provided for in the state's "Business Tax Act" (§§ 67-4-701 et seq., Tennessee Code Annotated) 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 said act. (1969 Code, sec. 6-301)

6-302. 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 such applicant's compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. (1979 Code, sec. 6-302)
CHAPTER 4

WHOLESALE BEER TAX

SECTION
6-401. To be collected.

6-401. To be collected. The recorder is hereby directed to take appropriate action to assure payment to the City of Moscow of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in §§ 57-6-101 et seq., Tennessee Code Annotated. (1979 Code, sec. 6-401)