

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

1. MISCELLANEOUS.
2. WHOLESALE BEER TAX.
3. PURCHASING.

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

- 5-101. Official depositories for city funds.
- 5-102. Use of collection agency to collect unpaid fines.

**5-101. Official depositories for city funds.** Any banking institution which is a member of the Federal Reserve System and which is insured by the Federal Deposit Corporation is hereby designated as an official depository for all municipal funds.<sup>2</sup> (1995 Code, § 5-101)

**5-102. Use of collection agency to collect unpaid fines.** (1) The city is hereby authorized to solicit and use the services of a collection agency to collect unpaid fines.

(2) The contract with such collection agency shall be in writing and conform to all provisions set forth in Tennessee Code Annotated, § 40-24-105(d).

(3) This section shall take effect fifteen (15) days from and after final passage of the ordinance comprising this section, the public welfare requiring it. (Ord. #10-06, Sept. 2010)

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<sup>1</sup>Charter reference

Finance and taxation: title 6, chapter 22.

<sup>2</sup>Charter reference

Tennessee Code Annotated, § 6-22-120 prescribes depositories for city funds.

**CHAPTER 2****WHOLESALE BEER TAX****SECTION**

5-201. To be collected.

**5-201. To be collected.** The 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.<sup>1</sup> (1995 Code, § 5-201)

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<sup>1</sup>State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax of seventeen percent (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.

## CHAPTER 3

### PURCHASING

#### SECTION

5-301. Purchase amounts \$0--\$2,500.00.

5-302. Purchase amounts \$2,501.00--\$9,999.99.

5-303. Purchase amounts \$10,000.00 and above.

5-304. Split purchases.

5-305. Exceptions.

**5-301. Purchase amounts \$0--\$2,500.00.** For purchase amounts of zero to two thousand five hundred dollars (\$0--\$2,500.00), no advertisement or competitive bidding shall be required. (Ord. #13-03, April 2013)

**5-302. Purchase amounts \$2,501.00--\$9,999.99.** For purchase amounts two thousand five hundred and one to nine thousand nine hundred and ninety nine dollars (\$2,501.00--\$9,999.99), there shall be required at least three (3) bids. However, those bids may be informal, requiring only a telephone quote and documentation of calls. If three (3) bids are not received, two (2) bids shall meet the requirement. (Ord. #13-03, April 2013)

**5-303. Purchase amounts \$10,000.00 and above.** For purchase amounts ten thousand dollars (\$10,000.00) and above, there shall be required a public advertisement and three (3) competitive bids solicited. If three (3) bids are not received, two (2) bids shall meet the requirement. (Ord. #13-03, April 2013)

**5-304. Split purchases.** Purchases cannot be split for the purpose of avoiding bidding requirements set forth in §§ 5-301, 5-302 and 5-303. (Ord. #13-03, April 2013)

**5-305. Exceptions.** There are a number of exceptions to the bidding requirements mentioned above. Bids are not required for: professional services (such as attorney); purchases made from the State of Tennessee contract price; purchases made from an exempt agency such as the Local Government Data Processing Corporation; purchases from another city or county and purchases made due to an emergency. These exceptions are limited to amounts up to thirty thousand dollars (\$30,000.00). All purchases must be made within the limits of the approved budget. (Ord. #13-03, April 2013)