

## TITLE 5

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

## CHAPTER

1. REAL PROPERTY TAXES.
2. SALES AND USE TAX
3. PRIVILEGE TAXES.
4. WHOLESALE BEER TAX.
5. COMPETITIVE BIDDING.

## CHAPTER 1

REAL PROPERTY TAXES

## SECTION

- 5-101. When due and payable.  
5-102. Delinquent taxes.

5-101. When due and payable. (1) Taxes levied by the city against real property shall become due and payable in accordance with Article VIII of the charter.

(2) Formal, sealed bids shall be obtained in all transactions involving the expenditure of five thousand (\$5,000.00) dollars or more, and any transaction involving the expenditure of five thousand (\$5,000.00) dollars or more shall be evidenced by a written contract submitted to and approved by the city council. (1975 code, sec. 6-101, as amended by Ord. #00-8-8, Sept. 2000)

5-102. Delinquent taxes. All real property taxes which become delinquent shall be subject to such penalty and interest as is provided for in Article VIII of the charter. (1975 code, sec. 6-102)

---

<sup>1</sup>Charter references:  
Particularly Articles V through VIII.

## CHAPTER 2

SALES AND USE TAX

## SECTION

5-201. Tax rate.

5-202. Effective date.

5-203. Collection by the State Department of Revenue.

5-204. Administration and collection costs.

5-205. Suits for recovery.

5-201. Tax rate. A sales and use tax is levied at the rate of 5/22 of the rate levied in the Retailer's Sales Tax Act (Tennessee Code Annotated, section 67-6-701--67-6-712), except as limited or modified by statute. (Ord. recorded in Minute Book 13, page 53 [which is apparently ord. 82-2], as amended by ords. 82-9 and 88-1-20-1)<sup>1</sup>

5-202. Effective date. If a majority of those voting in the election required by Tennessee Code Annotated, section 67-6-706 vote for the increase in tax imposed by this ordinance, collection of the increased tax levied by this ordinance shall begin on the first day of the month occurring thirty or more days after the County Election Commission makes its official canvas of the election returns. (Ords. 82-9 and 88-1-20-1)

5-203. Collection by the State Department of Revenue. The Department of Revenue of the State of Tennessee shall collect the additional tax imposed by this ordinance concurrent with the collection of the state tax and the local tax now being collected for the City of Kingston, in accordance with rules and regulations promulgated by the Department. (Ords. 82-9 and 88-1-20-1)

5-204. Administration and collection costs. The mayor is hereby authorized to contract with the Department of Revenue for the collection of the additional tax imposed by this ordinance, and to provide in the contract that the Department may deduct from the tax collected a reasonable amount or percentage to cover the expense of the administration and collection of the tax. (Ords. 82-9 and 88-1-20-1)

---

<sup>1</sup>Ord. 88-1-20-1, was subsequently amended by Ord. 88-9-13-1, which increased the sales tax. However that ordinance was rescinded by Ord. 88-10-6.)

5-205. Suits for recovery. In the event the tax is collected by the Department of Revenue, suits for the recovery of any tax illegally assessed or collected shall be brought against the state Commissioner of Revenue and the Mayor of the City of Kingston. (Ords. 82-9 and 88-1-20-1)

## CHAPTER 3

PRIVILEGE TAXES

## 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 said state laws. The taxes provided for in the state's "Business Tax Act" (title 67, chapter 58, 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. (1975 code, sec. 6-301)

5-302. License required. No person shall exercise any such privilege within the city without a currently effective privilege license, which shall be issued by the city manager to each applicant therefor upon such applicant's compliance with all regulatory provisions in this code and payment of the appropriate privilege tax. (1975 code, sec. 6-302)

## CHAPTER 4

WHOLESALE BEER TAX

## SECTION

5-401. To be collected.

5-401. To be collected. The city manager 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 chapter 6 of title 57, Tennessee Code Annotated.<sup>1</sup> (1975 code, sec. 6-401)

---

<sup>1</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.

Municipal code reference

Alcohol and beer regulations: title 8.

## CHAPTER 5

COMPETITIVE BIDDING<sup>1</sup>

## SECTION

5-501. Bidding required.

5-501. Bidding required. (1) Public advertised and competitive bidding pursuant to Tennessee Code Annotated, section 6-56-301 is required for all purchases by the city to which said statutes apply.

(2) Formal, sealed bids shall be obtained in all transactions involving the expenditure of five thousand (\$5,000.00) dollars or more, and any transaction involving the expenditure of five thousand (\$5,000.00) dollars or more shall be evidenced by a written contract submitted to and approved by the city council. (Ord. 87-3-10-2, modified, as amended by Ord. #00-8-8, Sept. 2000)

---

<sup>1</sup>Charter reference

Competitive bidding regulations: Art. V, sec. 5.07.