

ORDINANCE NO. 53

AN ORDINANCE TO IMPOSE AND COLLECT A SALES TAX WITHIN THE CITY OF MOUNT CARMEL, HAWKINS COUNTY, TENNESSEE, AS PROVIDED IN TENNESSEE CODE ANNOTATED 67-3049 THROUGH 67-3056 TO BE KNOWN AS THE MOUNT CARMEL SALES TAX LAW.

BE IT ORDAINED AND ENACTED AND ESTABLISHED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF MOUNT CARMEL, TENNESSEE:

SECTION I. That it is in the best interest of the citizens and residents of the City of Mount Carmel to impose and collect a sales tax upon the sale or use of all personal property, within the City of Mount Carmel, as allowed under the 1963 Local Option Revenue Act.

SECTION II: The City of Mount Carmel hereby adopts the provisions of Tennessee Code Annotated, Section 67-3049 through Section 67-3056, and hereby imposes a sales tax on the sale or use of all articles of personal property within the boundaries of the City of Mount Carmel at the rate of one-half (.5) cent per One Dollar (\$1.00), said amount collected not to exceed Two Dollars and Fifty Cents (\$2.50) on the sale or use of any single article of personal property.

SECTION III: The Department of Revenue of the State of Tennessee shall collect such tax concurrently with the collection of the state tax and in the same manner as the state tax is collected.

SECTION IV: Upon any claim of illegal assessments and collection the tax payer shall have all the remedies provided in TCA 67-3033, and suit shall be brought against the Mayor of the City of Mount Carmel in such instances.

SECTION V: An election shall be held in the City of Mount Carmel within sixty (60) days after the adoption of this Ordinance, with all registered voters having an option to vote for or against this Ordinance, said election to

be held in conjunction with the Mount Carmel City Election on October 25, 1974. In the event this Ordinance is approved by the voters of the City of Mount Carmel it shall become effective forty (40) days after the date of approval.

PASSED and finally approved by the Mayor and Board of Aldermen of the City of Mount Carmel on the 19 day of September, 1974.

C. Sidney Snodgrass
MAYOR

ATTEST:

Joe E. Armstrong
CITY RECORDER

APPROVED AS TO CORRECTNESS AND FORM

D. Ross Brown
CITY ATTORNEY

PASSED FIRST READING

August 22, 1974

PASSED SECOND READING

September 6, 1974

PASSED THIRD READING

September 19, 1974