

ORDINANCE NO. 85

AN ORDINANCE TO LEVY LOCAL SALES TAX

Be it ordained by the Board of Mayor and Aldermen of the Town of Mt. Carmel, Tennessee:

Section 1. As authorized by Sections 67-6-701 - 67-6-712, Tennessee Code Annotated, as amended, there is levied a tax in the same manner and on the same privileges subject to the Retailers' Sales Tax Act under Chapter 6, parts 1 - 6, Title 67, T.C.A. as the same may be amended, which are exercised in the Town of Mount Carmel, Tennessee. The tax is levied on all such privileges at a rate of one-twentysecond except as limited or modified by statute. Penalties and interest for delinquencies shall be the same as provided in T.C.A. §67-6-516.

Section 2. If a majority of those voting in the election required by T.C.A. §67-6-706 vote for the ordinance, collection of the tax levied by this ordinance shall begin on the first day of the month occurring 30 or more days after the county election commission makes its official canvass of the election returns.

Section 3. It having been determined by the Department of Revenue of the State of Tennessee that it is feasible for this tax to be collected by that Department, that determination being evidenced by Local Option Sales and Use Tax Rules and Regulations heretofore promulgated by the Department of Revenue, the Department shall collect the tax concurrently with the collection of the state tax in the same manner as the state tax is collected in accordance with rules and regulations promulgated by the Department. The Mayor is hereby authorized to contract with the Department of Revenue for the collection of the tax by the Department, 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.

Section 4. 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.

Section 5. A certified copy of this ordinance shall be transmitted to

the Department of Revenue by the City Recorder forthwith and shall be published one time in a newspaper of general circulation in the Town of Mount Carmel, Tennessee prior to the election called for in Section 2 hereof.

Passed first reading 12-12-85

Passed second reading 4-10-86

Passed third reading 9-16-86

Approved and signed in open meeting:

Mary Lawson
MAYOR

ATTEST:

Keta Jones
Recorder