

## ORDINANCE NO. 2003-1

AN ORDINANCE AMENDING TITLE VIII OF THE SIGNAL MOUNTAIN TOWN CODE REGARDING ALCOHOLIC BEVERAGES, TO INCLUDE A NEW SECTION 8-136, AUTHORIZING THE TOWN OF SIGNAL MOUNTAIN TO LEVY AND COLLECT PRIVILEGE TAXES ON ESTABLISHMENTS ENGAGING IN THE BUSINESS OF SELLING ALCOHOLIC BEVERAGES FOR CONSUMPTION ON THE PREMISES IN ACCORDANCE WITH T.C.A. § 57-4-301.

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BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF SIGNAL MOUNTAIN, TENNESSEE, THAT

SECTION 1. Title VIII of the Signal Mountain Town Code is amended to add a new

Section 8-136 which will include the following language:

**8-136. Authority of the Town to Levy and Collect Privilege Taxes from All Individuals Engaged in the Business of Selling Alcoholic Beverages for Consumption on the Premises.**

Pursuant to T.C.A. § 57-4-301, the General Assembly of the State of Tennessee has declared a legislative intent that every person that is exercising a taxable privilege, who engages in the business of selling at retail in the State, alcoholic beverages for consumption on the premises. Pursuant to T.C.A. § 57-4-301(b)(2), each municipality within which such privilege is exercised is further authorized to levy and collect the privilege tax separately. As such, the Town of Signal Mountain authorizes the Town Manager to levy and collect privilege taxes on behalf of the Town as authorized by T.C.A. § 57-4-301(b)(1) for the privilege of selling alcoholic beverages for consumption on the premises within the Town limits.

SECTION 2. Date of Effect. This amendment, including all the codes and ordinances therein adopted by reference, shall take effect from and after final passage, the public welfare requiring it, and shall be effective on and after that date.

ORDINANCE NO. 2003-1 (Continued)

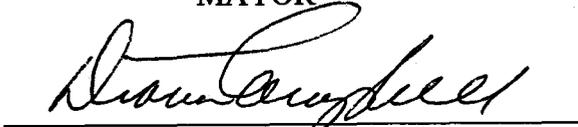
Passed 1<sup>st</sup> reading December 9, 2002.

Passed 2<sup>nd</sup> reading January 13, 2003.



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MAYOR



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RECORDER