

Motion was made by Esq. W. M. Stow, seconded by Esq. M. A. Miles, that the above report be accepted. Carried by voice vote of the Court.

RESOLUTION

STATE OF TENNESSEE
WEAKLEY COUNTY

A resolution to levy a privilege tax of ten (10%) per cent on the amount paid for beer sold at retail in the County of Weakley as authorized by Chapter 37, Public Acts of Tennessee, 1951.

Be it resolved by the County of Weakley, State of Tennessee, as follows:

Section 1. Definitions. (a) "Beer" shall mean beer or other beverage of alcoholic content of not more than five (5%) per cent by weight.

(b) "Person" shall mean all domestic and foreign corporations, associations, syndicates, partnerships, clubs, societies, or individuals carrying on a business which sells or distributes beer.

(c) "Retail Sale" shall mean any sale or distribution where the beer is to be consumed or finally disposed of in any manner, including sales or gifts by wholesalers or distributors except where such sale is intended for resale.

(d) "Purchase price" means the price for which beer is sold at retail.

(e) "Retailer" shall mean any person engaged in the retail sale of beer not in an incorporated municipality.

Section 2. Levying of Tax. Every person selling beer at retail shall collect from the purchaser thereof a tax of ten (10%) per cent of the purchase price and hold the same in a separate fund until paid to the county on or before the tenth day of the succeeding month. Every such person on or before the tenth day of each month shall make a report to the trustee of Weakley County, and a duplicate to the County Court Clerk of Weakley County, and in such form as the trustee, subject to the approval of the County Judge, may specify, showing the amount of tax collected through the last day of the preceding calendar month, together with such other facts and information as the trustee may require.

Section 3. Payment of Tax. Every person making a return shall pay on or before the tenth day of the month the amount of the tax due for the preceding calendar month. If payment is not made on or before this date, interest and penalty of ten (10%) per cent of the amount due shall be added each month until the tax is paid.

Section 4. Liens for Unpaid Taxes. A tax due and unpaid under this resolution shall be a debt due to the County of Weakley. It shall be a lien upon all of the property of the retailer, and said lien shall have priority overall other liens and obligations except those due the State of Tennessee and the United States, and except others due the county with which it shall have equal dignity.

Section 5. Determination of Tax Due by County Trustee. If any person liable for the tax herein imposed fails to file a return, or if the County Trustee has reasonable cause to believe that an erroneous statement has been filed, the County Trustee shall make an investigation to determine the amount of tax due. The County Trustee may make such investigations and take such testimony and evidence as may be necessary; provided, however that the retailer shall be given notice of five days at which time an opportunity to be heard before the County Trustee before any final determination is made. Duplicate returns shall be filed. One shall be filed in the office of the Trustee of Weakley County and the second shall be filed with the County Court Clerk of Weakley County. The trustee shall report any person delinquent more than forty-five days under this section to the County Quarterly Court at its next regular term, and specify the action taken to protect the interests of the County.

Section 6. Availability and Keeping of Records. Any person charged with the collection of the tax hereby levied shall make his books and records available to the County Trustee, or his agents, at all reasonable times. The retailer shall keep all invoices and records of sales and purchases of beer for a period of two years.

Section 7. Posting of Prices. Every retailer shall post in a conspicuous place upon the premises the retail price of beer, the amount of the County beer tax and the total price to be paid by the purchaser.

Section 8. Bond Required of Retailer. Each retailer of beer in Weakley County shall furnish a cash or surety bond in the amount of One Thousand (\$1,000.00) Dollars conditioned to Weakley County upon the compliance with this resolution.

Section 9. Failure to Pay Beer Tax. Any retailer failing to comply with the terms of this resolution within sixty days from the adoption of the same shall have his license revoked, upon application by the County Trustee to the County Beer Board and another license shall not be issued to the same retailer until the expiration of six months after the date of the revocation and only then in the discretion of the County Beer Board. Thereafter, the County Trustee may at any time suspend the license of any retailer who fails to make the return and pay the tax within the time herein specified.

Section 10. Adoption of Rules and Regulations. The County Trustee and the County Judge may institute and adopt such rules and regulations necessary consistent with the terms of this resolution for the purpose of carrying out and enforcing the payment of the tax herein levied. A copy of the rules and regulations shall be on file and available for public examination in the County Trustee's office. Failure or refusal to comply with any rule and/or regulation promulgated under this section shall be deemed a violation of this resolution.

Section 11. Certificate Has Force and Effect of Law. Every report or any written information required of a person under the provisions of this resolution shall be accompanied by a certificate to the effect that the information is true to the best of his knowledge, information and belief. Such certificates shall have the force and effect of an oath subscribed to before a notary public.

Section 12. Proceeds of Tax. The proceeds of the tax and the revenues produced by virtue of this resolution shall be paid into and become a part of the general funds of Weakley County.

Section 13. Investigations and costs of Administration. The trustee or his agents of Weakley County is hereby authorized, empowered, and directed to investigate the records of every retailer of beer in Weakley County, excepting those in municipal corporations, every six months, and report his findings in writing concerning compliance or non-compliance with this resolution to the County Quarterly Court. The costs of administration shall be paid from the general fund of Weakley County upon application to the County Quarterly Court, and the trustee is hereby authorized to draw upon the general funds in an amount not exceeding \$150.00 to institute and place effect the provisions herein. If any retailer of beer is found to be delinquent in paying this tax or submitting this report, the costs of investigation and hearing shall be paid by such retailer and such costs shall be comparable to those allowed by law to the Chancery Court.

Section 14. Violations and Penalties. Every person who willfully violates any of the provisions of this resolution shall be guilty of a misdemeanor, and upon conviction thereof shall be liable to a fine or penalty of not less than Five (\$5.00) Dollars nor more than Fifty (\$50.00) Dollars, and in addition thereto may have his license suspended or revoked. Revocation of such license shall be effected by application to the County Beer Board by the County Trustee who need only to produce the records of his office showing that the taxes required have not been paid in accordance with the provisions of this resolution.

Section 15. Provisions of Chapter 37 Public Acts of Tennessee 1951 Incorporated Herein. The Provisions of Chapter 37 Public Acts of Tennessee 1951 are hereby incorporated herein by reference thereto as fully and completely as if set forth and copied verbatim herein.

Section 16. Conflict with Prior Resolutions. All resolutions or parts of resolutions of this Court conflicting with this resolution are hereby repealed.

Section 17. Severability. If any sentence, clause, section or part of this resolution should be held unconstitutional by a Court of competent jurisdiction such holding shall not effect the remaining sentences, clauses, sections, or parts of this resolution.

Section 18. Effective Date. This resolution shall take effect from and after May 1, 1951.

Motion was made by Esq. Seymour Buckley, seconded by Esq. B. F. Miller, that the above Resolution be adopted. Carried by unanimous voice vote of Court, and it was so ordered.
