

ORDINANCE NO. 19-12

AN ORDINANCE INCREASING THE SALES AND USE TAX FROM 2.25% TO 2.75% IN THE CITY OF SPRING HILL, MAURY COUNTY, TENNESSEE AND REQUEST A REFERENDUM FOR CITIZEN APPROVAL

WHEREAS, Tennessee Code Annotated §67-6-701 et seq. authorizes municipalities to set local option sales tax rates up 2.75%; and

WHEREAS, the local sales tax rate for the Maury County, Spring Hill is 2.25%; and

WHEREAS, currently the City of Spring Hill, like all governmental entities, is experiencing significant shortages from traditional sources; and

WHEREAS, the City desires the voters of the City of Spring Hill, Maury County to decide on this ordinance and subsequent sales tax increase; and

WHEREAS, cities now have the option of increasing the local sales tax and using the proceeds for local improvements and services rather than having it applied statewide.

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the City of Spring Hill:

Section 1. The sales tax rate for the City of Spring Hill, Maury County, Tennessee is hereby increased from 2.25% to 2.75% on the same privileges subject to the Retailers' sales tax under Tennessee Code Annotated, Title 67, Chapter 6, Parts 1-6 except where different sales tax rates for particular goods and services are set by statute and are not subject to variation by ordinance.

Section 2. The City shall furnish a certified copy of this Ordinance to the State Department of Revenue in accordance with regulations prescribed by the Department.

Section 3. As required by Tennessee Code Annotated §67-6-710 (d) (2), the city designates the Mayor as the Municipal Officer against whom suit can be filed for the recovery of sales taxes illegally assessed or collected.

Section 4. That the City Recorder shall remit this ordinance to the voter registrar of Maury County with a request that the following question be placed on the ballot in a regular or special called election:

“Shall Ordinance No. 19-12, which increases the city’s sales tax from 2.25% to 2.75%, except where the sales tax rate is limited or modified by statute, be approved?”

First Reading City of Spring Hill Vote: 9-Aye 0-Nay

Passed on First Reading: March 26, 2019

Second Reading City of Spring Hill Vote: 9-Aye 0-Nay

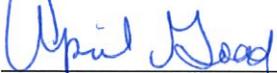
Passed on Second Reading: April 15, 2019

Adopted this 15th day of April, 2019.



Rick Graham, Mayor

ATTEST:



April Goad, City Recorder

LEGAL FORM APPROVED:



Patrick Carter, City Attorney