

ORDINANCE NO. 2022-016
TO RAISE THE SALES AND USE TAX IN THE TOWN OF SOMERVILLE
FROM 2.25% TO 2.75% AND TO REQUEST A REFERENDUM
OF THE PEOPLE TO APPROVE THE ORDINANCE.

WHEREAS, Tennessee Code Annotated, § 67-6-701 et seq. authorizes municipalities to set local option sales tax rates up to 2.75% on the first \$1,600 of any single article of personal property; and

WHEREAS, the Town of Somerville is subject to the 2.25% rate as established by Fayette County; and

WHEREAS, the Town of Somerville wishes to enact a .5% increase to achieve the maximum total allowable rate of 2.75%; and

WHEREAS, the Town of Somerville, in order to serve its citizens more effectively will use the funds derived from this local option sales and use tax increase for the purpose of increasing the health, safety and welfare of the citizens of Somerville; and

WHEREAS, the Town desires the voters of the Town of Somerville to decide on this ordinance and subsequent sales tax increase.

NOW THEREFORE, be it ordained by the Board of Mayor and Aldermen of the Town of Somerville, Tennessee, as follows:

Section 1. Under the authority of Tennessee Code Annotated, § 67-6-701 et seq., the sales tax of the Town of Somerville is increased from 2.25% to 2.75%, 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 Town 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 Town Recorder shall submit this ordinance to the voter registrar of Fayette

County with a request that the following question be placed on the ballot in a special called election:

Shall Ordinance No. 2022-016, which increases the town's sales tax from 2.25% to 2.75%, except where the sales tax rate is limited or modified by statute, be approved for the purpose of increasing the health, safety and welfare of the citizens of Somerville?

Section 5. If a majority of those voting in the election required by T.C.A. § 67-6-706 vote for the increase in the tax imposed by this ordinance, collection of the increased 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.

First Reading: October 10, 2022
Second Reading: November 14, 2022

**PASSED AND ADOPTED THIS 14th DAY OF NOVEMBER, 2022
BY A ROLL CALL VOTE OF THE SOMERVILLE BOARD OF MAYOR AND ALDERMEN.
THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON PUBLICATION OF THE CAPTION**

All ordinances or parts of ordinances, policies or parts of policies in conflict with this Ordinance herewith are hereby repealed and superseded by the passage of this document.

Ronnie Neill, Mayor

Attest: Robert D. Turner, City Administrator