

ORDINANCE NO. BL2020-_____

An ordinance amending Chapter 5.16 of the Metropolitan Code to require certain information to be provided as part of the application for a business tax license.

WHEREAS, T.C.A. § 67-4-705 provides that “the making of sales by engaging in any vocation, occupation, business, or business activity enumerated, described, or referred to in § 67-4-710 is declared to be a privilege upon which each county or incorporated municipality, or both, in which the business, business activity, vocation, or occupation is carried on, by ordinance of its governing body, may levy a privilege tax at the rates fixed and provided in § 67-4-710”; and

WHEREAS, the Metropolitan Government has authorized the imposition of the business tax through the enactment of Article III of Chapter 5.16 of the Metropolitan Code; and

WHEREAS, T.C.A. § 67-4-705 provides that “upon receipt of the prescribed application and payment of fifteen dollars (\$15.00), together with any other information reasonably required, it shall be the duty of the county clerk, in the case of taxpayers located within the county, and the appropriate city official, in the case of taxpayers located within the incorporated municipality, to issue a license to the taxpayer (emphasis added); and

WHEREAS, the Metropolitan Council has determined that it is reasonable to require business tax license applicants to provide a valid telephone number, email address, and physical mailing address at the time of making the application to assist in locating the business owner.

NOW, THEREFORE, BE IT ENACTED BY THE METROPOLITAN COUNCIL OF NASHVILLE & DAVIDSON COUNTY:

Section 1. Chapter 5.16 of the Metropolitan Code is hereby amended by adding the following new Section 5.16.085:

5.16.085 Phone number and physical mailing address of applicants required.

In addition to any other information required by state law or the county clerk, an applicant shall provide at the time of filing an application for a business tax license a valid telephone number, email address, and physical mailing address where the applicant can be reached. For purposes of this ordinance, “physical mailing address” does not include a post office box.

Section 2. This ordinance shall take effect from and after its enactment, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

INTRODUCED BY:



Joy Styles
Member of Council