

CHARTER OF THE CITY OF ROCKY TOP, TENNESSEE¹

PRIVATE CHAPTER NO. 57

HOUSE BILL NO. 2652

By Representatives Regan, Powers

Substituted for: Senate Bill No. 2678

By Senator McNally

AN ACT to amend Chapter 227 of the Private Acts of 1992; as amended by Chapter 58 of the Private Acts of 2014; and any other acts amendatory thereto, relative to the charter for the city of Rocky Top.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 227 of the Private Acts of 1992, as amended by Chapter 58 of the Private Acts of 2014, and any other acts amendatory thereto, the same being the charter for the city of Rocky Top, is amended by deleting such acts in their entirety and substituting instead the following:

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¹Priv. Acts 2016, ch. 57, is the current basic charter act for the City of Rocky Top, Tennessee. The text of the basic charter act set out herein was last amended to reflect legislation passed in the 2022 session of the Tennessee General Assembly and is current with the laws from the 2024 Regular Session of the 113th Tennessee General Assembly. Sections of the charter which have been amended contain at the end of those sections the citation to the official private act or acts constituting the amendment or amendments. No other changes have been made to the charter except the addition of a table of contents to facilitate its use. A list of all the private acts including the basic charter appears at the end of the charter.

Acts of a temporary nature with no general or continuing application, such as bond authorization and validation acts have not been included in this compilation.

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Section 1

Incorporation, Name, and General Powers

The City of Rocky Top in Anderson County, Tennessee, and the inhabitants thereof, are hereby incorporated a body politic and corporate by the name and style of "The City Council of the City of Rocky Top," and shall have perpetual succession; shall sue and be sued, plead and be impleaded, grant, receive, purchase, and hold real and personal property and dispose of the same for the benefit of the city, and may have and use a common seal.

Section 2

Corporate Limits¹

The limits of the city shall be the corporate limits prescribed in Private Acts of 1939, Chapter 239, as amended by Private Acts 1939, Chapter 377, Private Acts 1947, Chapter 373, Private Acts 1949, Chapter 591, and any other acts amendatory thereto, and as modified by the lawful annexations of the city.

Section 3

General Enumeration of Powers

The City Council shall have full authority and power to:

- (1) Assess, levy and collect taxes for all general and special purposes on all subjects or objects of taxation and privileges taxable by law for municipal purposes;
- (2) Adopt classifications of the subjects and objects of taxation that are not contrary to law;
- (3) Make special assessments for local improvements;
- (4) Contract and be contracted with;
- (5) Incur debts by borrowing money or otherwise, and give any appropriate evidence thereof, in the manner hereinafter provided;

¹Annexation ordinances are of record in the office of the recorder.

(6) Issue and give, sell, pledge or in any manner dispose of, negotiable or nonnegotiable interest-bearing or noninterest-bearing bonds, warrants, promissory notes or orders of the municipality, upon the credit of the municipality or solely upon the credit of specific property owned by the municipality or solely upon the credit of income derived from any property used in connection with any public utility owned or operated by the municipality, or solely upon the credit of the proceeds of special assessments for local improvements, or upon any two (2) or more such credits;

(7) Expend the money of the municipality for all lawful purposes;

(8) Acquire or receive and hold, maintain, improve, sell, lease, mortgage, pledge or otherwise dispose of property, real or personal, and any estate or interest therein, within or without the municipality or state;

(9) Condemn property, real or personal, or any easement, interest, or estate or use therein, either within or without the municipality, for present or future public use; the condemnation shall be effected in accordance with the terms and provisions of state law, or in any other manner provided by law;

(10) Take and hold property within or without the municipality or state upon trust; and administer trusts for the public benefit;

(11) Acquire, construct, own, operate, and maintain, or sell, lease, mortgage, pledge or otherwise dispose of public utilities or any estate or interest therein, or any other utility that is of service to the municipality, its inhabitants, or any part of the municipality, and, further, may issue debt for these purposes under state law;

(12) Grant to any person, firm, association or corporation (including the municipality) franchises for public utilities and public services to be furnished the municipality and those in the municipality. The power to grant franchises embraces the power to grant exclusive franchises. Whenever an exclusive franchise is granted, it shall be exclusive not only as against any other person, firm, association, or corporation, but also against the municipality itself. Franchises may be granted for a period of twenty-five (25) years or less, but not longer. The city council may prescribe in each grant of a franchise, the rate, fares, charges and regulations that may be made by the grantee of the franchise in accordance with state and federal law. Franchises may by their terms apply to the territory within the corporate limits of the municipality at the date of the franchises, and as the corporate limits may be enlarged, and to the existing streets, alleys and thoroughfares that thereafter may be opened after the grant of the franchise;

(13) Make contracts with any person, firm, association or corporation for public utilities, public services to be furnished the municipality and those in the municipality. The power to make contracts embraces the power to make exclusive contracts. When an exclusive contract is entered into, it shall be exclusive against any other person, firm, association or corporation. These contracts may be entered into for a period of twenty-five (25) years or less, but not longer. The city council may prescribe in each such contract entered into, the rates, fares, charges and regulations that may be made by the person, firm, association or corporation with whom the contract is made. Such contracts may by their terms apply to the territory within the corporate limits of the municipality at the date of the contract, and as the corporate limits may be enlarged, and to the then existing streets, alleys and thoroughfares and to any other streets, alleys and other thoroughfares that may be opened after the grant of the contract;

(14) Prescribe reasonable regulations regarding the construction, maintenance, equipment, operation and service of public utilities, compel reasonable extensions of facilities for these services, and assess fees for the use of or impact upon these services. Nothing herein shall be construed to permit the alteration or impairment of any of the terms or provisions of any exclusive franchise granted or of any exclusive contract entered into under subdivisions (12) and (13);

(15) Establish, open, relocate, vacate, alter, widen, extend, grade, improve, repair, construct, reconstruct, maintain, light, sprinkle and clean public highways, streets, boulevards, parkways, sidewalks, alleys, parks, public grounds, public facilities, libraries and squares, wharves, bridges, viaducts, subways, tunnels, sewers and drains within or without the corporate limits, regulate their use within the corporate limits, assess fees for the use of or impact upon such property and facilities, and take and appropriate property therefor under state law;

(16) Construct, improve, reconstruct and reimprove by opening, extending, widening, grading, curbing, guttering, paving, graveling, macadamizing, draining or otherwise improving any streets, highways, avenues, alleys or other public places within the corporate limits, and assess a portion of the cost of these improvements on the property abutting on or adjacent to these streets, highways or alleys, and as provided by state law;

(17) Assess against abutting property within the corporate limits the cost of planting shade trees, removing from sidewalks all accumulations of snow, ice, and earth, cutting and removing obnoxious weeds and rubbish, street lighting, street sweeping, street sprinkling, street flushing, and street oiling, the cleaning and rendering sanitary or removal, abolishing, and prohibiting of

closets and privies, in such manner as may be provided by general law or by ordinance of the city council;

(18) Acquire, purchase, provide for, construct, regulate and maintain and do all things relating to all marketplaces, public buildings, bridges, sewers and other structures, works and improvements;

(19) Collect and dispose of drainage, sewage, ashes, garbage, refuse or other waste, or license and regulate their collection and disposal, and the cost of collection, regulation or disposal may be funded by taxation, special assessment to the property owner, user fees or other charges;

(20) License and regulate all persons, firms, corporations, companies and associations engaged in any business, occupation, calling, profession or trade not prohibited by law;

(21) Impose a license tax upon any animal, thing, business, vocation, pursuit, privilege or calling not prohibited by law;

(22) Define, prohibit, abate, suppress, prevent and regulate all acts, practices, conduct, business, occupations, callings, trades, use of property and all other things whatsoever detrimental, or liable to be detrimental, to the health, morals, comfort, safety, convenience or welfare of the inhabitants of the municipality, and exercise general police powers;

(23) Prescribe limits within which business occupations and practices liable to be nuisances or detrimental to the health, morals, security or general welfare of the people may lawfully be established, conducted or maintained;

(24) Regulate the location, bulk, occupancy, area, lot, location, height, construction and materials of all buildings and structures in accordance with general law, and inspect all buildings, lands and places as to their condition for health, cleanliness and safety, and when necessary, prevent their use and require any alteration or changes necessary to make them healthful, clean or safe;

(25)

(A) Enforce any ordinance, rule or regulation by fines, forfeitures, and penalties, and by other actions or proceedings in any court of competent jurisdiction. No fine or penalty shall exceed the limit established by state law for municipal ordinance violations;

(B) Provide by ordinance for court costs as provided in the Municipal Court Reform Act, compiled in state law;

(26) Regulate, tax, license or suppress the keeping or going at large of animals within the municipality, impound them, and in default of redemption, sell or kill them;

(27) Call elections as herein provided;

(28) Create a design review commission, which shall have the authority to develop general guidelines and to develop procedures for the approval of the guidelines for the exterior appearance of all nonresidential property, multiple family residential property, and any entrance to nonresidential developments within the municipality; provided, that the authority is subordinate to and in no way exceeds the authority delegated to a municipal planning commission pursuant to state law. Any property owner affected by the guidelines may appeal a decision by the design review commission to the municipality's planning commission or, if there is no planning commission, to the entire municipal legislative body; and

(29) Have and exercise all powers that now or hereafter it would be competent for this charter specifically to enumerate, as fully and completely as though these powers were specifically enumerated.

Section 4

Obligations of City of Rocky Top Assumed by City of Rocky Top

All bond issues, debts, and obligations lawfully made or contracted by the City of Rocky Top are hereby assumed as valid obligations by the City of Rocky Top.

Section 5

City Council

Beginning on the first Thursday of December, following the date of the general election held on the first Tuesday after the first Monday in November 1994, the government of the City of Rocky Top shall be vested in a city council consisting of a mayor and four (4) councilpersons who are elected at large to four-year staggered terms of office.

(1) Qualifications. The mayor and councilpersons shall be citizens of the United States, of the State of Tennessee, and of the City of Rocky Top. No

person shall be eligible to the office of mayor or councilperson who does not meet the qualifications for voting in elections in Rocky Top. Continuing residency in the city shall be a requirement for the holding of office. Any mayor or councilperson who permanently moves his residency from the city shall automatically vacate his or her office, and the vacancy shall be filled as prescribed by Section 6 of this charter. No person shall be eligible for the office of mayor or councilperson who has not been a resident of the City of Rocky Top for one (1) year immediately preceding the election.

(2) Elections. On the date of each and every general election held on the first Tuesday after the first Monday in November, in even-numbered years thereafter, there shall be held a municipal election, and the successors to the office of mayor and/or councilperson elected in those elections shall be elected to four-year terms of office. Their terms shall begin on the first Thursday in December following the election and end four (4) years thereafter, or when their successors are elected and qualified.

(3) Tie votes. Tie votes shall be broken as prescribed by state law. [As amended by Priv. Acts 2022, ch. 63]

Section 6

Vacancies in Office

A vacancy in the office of mayor or councilperson for an elected official who is unable to discharge the duties of the office shall be filled as follows:

(1) Mayor. The vice mayor shall become the mayor for the unexpired term of office of the mayor. If the vice mayor rejects the appointment of mayor, then the city council shall elect a council member to serve as mayor for the remainder of the mayor's unexpired term.

(2) Councilpersons. A vacancy in the office of councilperson shall be filled for the remainder of the unexpired term by the affirmative vote of the total membership of the remaining members of the city council. In the event two or more vacancies exist at any one time, each vacancy shall be filled by a separate vote, and immediately upon appointment, an appointee shall be entitled to a vote to fill the remaining vacancy or vacancies as applicable.

Persons filling vacancies in the office of mayor or councilperson shall meet the qualifications for election to the office of mayor or council under this charter.

Section 7

Compensation of City Council

The city council is authorized by the annual budget ordinance to set the salary and other compensation of the mayor and councilpersons. However, no alteration in salary shall be effective until the next term of office of the mayor or councilpersons.

Section 8

Exercise of Legislative Powers

The legislative, and all other, powers of the city are vested in the city council. The city council shall exercise its legislative powers only in lawfully assembled regular or special session, and no member, or combination of members, of the city council shall exercise or attempt to exercise the powers conferred upon the city council except at such a session.

The city council shall set the schedule for regular meetings of the city council by ordinance.

A majority of the total membership of the city council shall constitute a quorum, but a smaller number may adjourn from day to day and may compel the attendance of absent members of the city council in such manner and under such penalties as the board may prescribe.

A majority of the members of the city council shall be required to pass ordinances and resolutions. Motions can be passed with a majority of members present and voting. Emergency ordinances shall be passed in accordance with Section 9 of this charter.

The city council may determine the rules of its proceedings, subject to this charter. It may subpoena witnesses and order the production of books and papers relating to any subject within its jurisdiction, and call upon its own officers or the chief of police to execute its process.

Section 9

Ordinances

All ordinances of the city shall begin with the words, "Be it enacted by the city council of the City of Rocky Top," and shall close with the words, "the welfare of the city requiring it."

Every ordinance shall be passed on two different days in open session, and not less than seven calendar days shall elapse between the first and second readings. Only the caption of ordinances shall be required to be read.

An ordinance shall take effect immediately unless otherwise specified in the ordinance. An emergency ordinance must contain the statement that an emergency exists and shall become effective upon the date of its final passage. The unanimous vote of all the members of the city council present and voting shall be required to pass an emergency ordinance. No ordinance making a grant, renewal, or extension of a franchise or other special privilege, or regulating the rate to be charged for its service by any public utility shall be passed as an emergency ordinance.

Every ordinance, upon its final passage, shall be signed by the mayor and countersigned by the recorder, and entered into an ordinance book by the recorder, which shall be filed and preserved in the office of the recorder.

Section 10

Mayor

The mayor shall:

- (1) Be a member of the city council in every respect and for all purposes. In that capacity the mayor shall have a voice and a vote in and on the city council; however, the mayor shall not have a second vote in the case of a tie vote, and shall not have the power of veto;
- (2) Preside at all meetings of the city council;
- (3) Sign the minutes of the city council, and all ordinances upon final passage, execute all deeds, bonds and contracts made in the name of the city;
- (4) Accept the service of legal process against the city; and
- (5) Perform such other duties consistent with the office of mayor and this charter as may be imposed by ordinance.

Section 11

Vice Mayor

Each newly-elected city council, within the period of two regular meetings after members take office, shall appoint a councilperson as vice mayor. In the event the city council fails to appoint a vice mayor within that period, the mayor shall have the power to make the appointment. During the absence or disability of the mayor, the vice mayor shall serve as acting mayor, and in that capacity shall have the full powers of the mayor under this charter.

Section 12

City Manager

Duties of city manager.

The city council may, by ordinance, require the city manager to perform any or all the following duties:

- (1) Administer the business of the municipality;
- (2) Make recommendations to the city council for improving the quality and quantity of public services to be rendered by the officers and employees to the inhabitants of the municipality;
- (3) Keep the city council fully advised as to the conditions and needs of the municipality;
- (4) Report to the city council the condition of all property, real and personal, owned by the municipality and recommend repairs or replacements as needed;
- (5) Recommend to the city council and suggest the priority of programs or projects involving public works or public improvements that should be undertaken by the municipality;
- (6) Recommend specific personnel positions, as may be required for the needs and operations of the municipality, and propose personnel policies and procedures for approval of the city council; and
- (7) Perform such other duties as may from time to time be designated or required by the city council.

Appointment and removal of city manager.

(1) The city council shall appoint and fix the salary of the city manager, who shall serve at the will of the city council.

(2)

(a) The city manager may not be removed within twelve (12) months from the date on which the city manager assumed the duties of the city manager, except for incompetence, malfeasance, misfeasance or neglect of duty.

(b) In case of the city manager's removal within that period, the city manager may demand written charges and a public hearing thereon before the city council prior to the date on which final removal shall take effect. The decision and action of the city council on such hearing shall be final, and pending such hearing, the city council may suspend the city manager from duty.

Subordinate officers and employees.

(1) The city manager may appoint, promote, suspend, transfer and remove any officer or employee of the city responsible to the city manager; or at the city manager's discretion, authorize the head of a department or office responsible to the city manager to take such actions regarding subordinates in such department or office. The city manager shall appoint such heads of administrative offices or organizational units as the city manager deems necessary. The city manager may combine, or personally hold, any such administrative offices established pursuant to this subsection (1) or otherwise established or may delegate parts of the duties of the city manager's office to designated subordinates.

(2) Except as otherwise provided in this charter, the compensation of all officers and employees of the city shall be fixed by the city manager within the limits of the appropriations ordinance and in accordance with a comprehensive pay plan adopted by the city council.

Section 13

Recorder and Fiscal Affairs

The city recorder shall:

- (1) Be the custodian and keeper of the minutes, ordinances, books, records and archives of the city;
- (2) Have a seat and a voice, but not a vote, in the meetings of the city council;
- (3) Be present at all meetings of the city council and keep a full and accurate record of all its business;
- (4) Have custody of, and preserve in the office designated by the city council for that purpose, the general and fiscal records of the city and keep an accurate and modern index to them;
- (5) Provide and certify copies of city records and provide to the public copies of ordinances and resolutions and other public records;
- (6) Be the general accountant and internal auditor of the city;
- (7) Exercise general supervision, under the direction of the city manager, over the fiscal affairs of the city and over all the city's property, assets and claims, and shall do so in accordance with modern and accepted accounting practices and procedures, and subject to such rules and regulations as are prescribed by the city council consistent with such practices and procedures;
- (8) Issue checks, provided that such checks are countersigned by the mayor. Both the recorder and the mayor may delegate in writing their authority to sign checks to other municipal officers or employees;
- (9) Administer oaths and affirmations; and
- (10) Perform other duties prescribed by the city council that are not imposed upon any other officer under this charter.

Section 14

City Attorney

The city council may appoint a city attorney to serve at the will and pleasure of the city council. The city attorney shall be licensed to practice law in the State of Tennessee. The city attorney shall advise the city council on all legal questions affecting the city's interests, approve as to form all contracts, deeds, bonds, ordinances, resolutions and other documents to be signed in the name of or made by the city, and represent the city in all matters and

proceedings in which the city is a party or may be interested. The city attorney shall receive such compensation as may be fixed by the city council.

Section 15

City Departments

The city council shall have the authority to establish city departments, committees, offices, or agencies in addition to those created by this charter, and may prescribe the functions of all departments, committees, offices and agencies not inconsistent with this charter. Departments, committees, offices, and agencies created by the city council may be abolished or combined by the city council.

Section 16

Terms, Compensation, Bonds of Officers and Employees

The city council is authorized, but not required, by ordinance or resolution to adopt personnel policies and procedures governing the termination of city employees. The city manager hires and fires employees.

The city council is also authorized, by ordinance or resolution to adopt other personnel rules and regulations governing the hiring, promotion and discipline of the city's employees and of the officers enumerated in this section containing any other matters related to personnel administration deemed needful or desirable by the city council.

Officers and employees of the city shall be paid such salary, wages and other compensation as may be fixed from time to time by the city council.

Every officer, agent and employee having duties embracing the receipt, disbursement, custody or handling of money shall, before entering upon their duties, execute a bond with some surety company authorized to do business in the State of Tennessee in such amount prescribed by the city council. The cost of making such surety bonds shall be paid by the city.

Section 17

Municipal Court

There is established a municipal court for the City of Rocky Top with full and exclusive jurisdiction of all cases and causes of action arising under the laws and ordinances of the City of Rocky Top.

The city court shall be presided over by the city judge appointed by, and who shall serve at the will and pleasure of, the city council. The city judge shall be a person licensed to practice law in the State of Tennessee and who has attained the age of twenty-five (25) years.

The court shall have power and authority to impose fines, penalties, costs and forfeitures; to enforce and preserve order in court; to enforce the collection of all such fines, penalties, costs and forfeitures imposed. With respect to municipal ordinance violations, no fine or penalty for any one (1) offense shall exceed the maximum fine or penalty authorized by state law to be levied for such violations.

The city judge may remit or suspend, with or without condition, fines, penalties and costs imposed for violation of any ordinance. All fines, penalties, costs and forfeitures imposed by the city court for violations of city ordinances shall be paid to the recorder, who shall pay them into the general fund of the city.

The city judge, in all cases heard or determined by him for offenses against the ordinances of the city, shall tax in the bill of costs the amounts, and for the items, established from time to time by ordinance of the city council.

It shall be the duty of the city court clerk to receive and receipt for all money paid on fines, costs and forfeitures imposed by the city judge and the city court clerk shall render a monthly report to the city council of all fines, penalties, costs and forfeitures assessed and uncollected.

The city judge shall keep or cause to be kept a court docket or dockets embodying the complete detailed records of all cases handled by the judge.

The city judge shall be entitled to appoint a substitute judge possessing the qualifications and who shall be subject to the same limitations imposed on the city judge under this charter to serve in the judge's absence or disability.

Section 18

Taxation

(a) Property and Privilege Taxes. All property, real, personal and mixed, subject to state, county and city taxes and all privileges taxable by law shall be taxable and taxes thereon collected by the city for municipal purposes, as hereinafter provided.

The city shall be entitled to collect its own property tax. For that purpose, the recorder will prepare and maintain tax rolls for the city similar in form to that required by the laws of the state to be used by the county, which shall be based upon the assessments of the county tax assessor. The city's tax rolls shall embrace such property and persons as are liable for taxation in the city.

All taxes due the city shall be due, payable and delinquent on the same date and be subject to the same penalties for delinquency as established for the collection of county and state taxes.

The city council shall have the authority to provide by ordinance for the collection of delinquent property taxes as prescribed by the general law of the state; or to file bills in the chancery court in the name of the city for the collection of such taxes; or to contract with the county trustee for the collection of such taxes.

(b) Hotel and Motel Tax.

(1) As used in this act, unless the context otherwise requires:

(A) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom, whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the room, lodging, space or accommodation provided to the person is complementary from the operator and no consideration is charged to or received from any person;

(B) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel, or any place in which rooms, lodgings, accommodations or spaces are furnished to transients for a consideration;

(C) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings, spaces or accommodations in any hotel;

(D) "Operator" means the person operating the hotel whether as owner, lessee or otherwise;

(E) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit; and

(F) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings, spaces or accommodations in a hotel for a period of less than thirty (30) continuous days.

(2) The legislative body of Rocky Top is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient up to a maximum rate of five percent (5%) of the consideration charged by the operator. Such tax is a privilege tax upon the room and is to be collected as provided in this act.

(3) Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of the hotel and given directly or transmitted to the transient. Such tax shall be collected by such operator from the transient and remitted to the city recorder.

(4) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms, lodgings, spaces or accommodations in hotels within the city to the city recorder, such tax to be remitted to such officer not later than the twentieth day of each month for the preceding month.

(5) No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

(6) Taxes collected by an operator which are not remitted to the city recorder on or before the due dates are delinquent. An operator is liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and in addition for the penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Each occurrence of knowing refusal of an operator to collect or remit the tax or knowing refusal of a transient to pay the tax imposed is unlawful and shall be punishable by a fine not in excess of fifty dollars (\$50.00). Each occurrence shall constitute a separate offense. "Each occurrence" means each day. The fine levied herein shall be

applicable to each individual transaction involving lodging services paid by a customer to the operator in those cases when the operator fails or refuses to pay the tax payable to the city recorder.

(7) It is the duty of every operator liable for the collection and payment to the city of any tax imposed by this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax for whose collection and payment to the city the operator may have been liable, which records the city recorder shall have the right to inspect at all reasonable times.

(8) The city recorder in administering and enforcing the provisions of this act, has as additional powers, those powers and duties with respect to collecting taxes as provided in state law.

Upon any claim of illegal assessment and collection, the taxpayer has the remedies provided in state law. It is the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected shall also apply to the tax levied under the authority of this act; provided, the city recorder shall possess those powers and duties as provided in general state law, adjustments and refunds, with respect to adjustment and settlement with taxpayers of all errors of taxes collected under the authority of this act and to direct the refunding of same.

With respect to the adjustment and settlement with taxpayers, all errors of city taxes collected by the city recorder under authority of this act shall be refunded by the city recorder.

Notice of any tax paid under protest shall be given to the city recorder, and suit for recovery shall be brought against such city recorder.

(9) The proceeds from the tax levied herein shall be retained by the city and appropriated by the legislative body of Rocky Top. This account shall be under the general management of the city recorder, with expenditures budgeted authorized and approved by the legislative body of Rocky Top in the traditional manner of their handling the city's various funds and accounts.

(10) The tax levied pursuant to the provisions of this act shall only apply in accordance with the provisions of state law.

(11) The tax herein levied shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or

privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

(12) The tax authorized by Chapter 59 of the Private Acts of 1985 shall not be levied to take effect before May 1, 1985.

(c) The hotel-motel tax prescribed under this section is intended to be a continuation of the same tax made effective by Chapter 59 of the Private Acts of 1985, and not a new enactment of a hotel-motel tax.

Section 19

Gender Neutrality Clause

Gender Neutrality. Whenever, in this charter, "man, men, him, his, he," or their related pronouns may appear either as words or as parts of words, they have been used for literary purposes and are meant in their generic sense "i.e., to include all human kind, both female and male sexes."

Section 20

Severability Clause

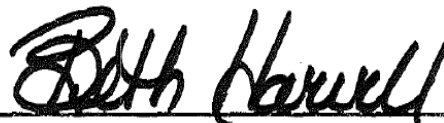
If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of the city of Rocky Top. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the Secretary of State.

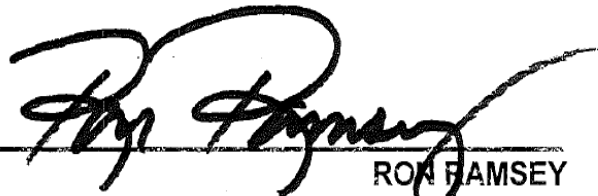
SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 2.

HOUSE BILL NO. 2652

PASSED: April 11, 2016



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES



RON RAMSEY
SPEAKER OF THE SENATE

APPROVED this 27th day of April 2016



BILL HASLAM, GOVERNOR

PRIVATE ACTS COMPRISING THE CHARTER OF THE
CITY OF ROCKY TOP, TENNESSEE

YEAR	CHAPTER	SUBJECT
2016	57	Deleted and replaced Priv. Acts 1992, ch. 227 (the basic charter act) and any amendments thereto in their entirety.
2022	63	Amended § 5(1).
