



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

April 02, 2025

Alcohol Ad Tax

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Alcohol Ad Tax

Private Acts of 1949 Chapter 234

SECTION 1. That the County Court of Hamilton County, under the provisions of Section Nine of Article Eleven of the Constitution, is vested with powers to pass ordinances with regard to private and local affairs hereinafter expressly set forth, by the affirmative vote of a majority of not less than two-thirds of the total number of members thereof; a meeting for the purpose of using these powers may be called on notice given by the County Judge or three members of the County Court.

SECTION 2. That an ordinance under the powers which it is deemed expedient to vest in said County Court shall only be valid after three readings at intervals of not less than ten days of the ordinance; after the first reading and within the ensuing ten days publication of the action entered upon the minutes shall be made two times in a newspaper or newspapers of general circulation in said county; the second reading shall be at a regular or at an adjourned meeting, the date of which shall be fixed at the first reading, and the third reading shall be after a similar publication and at a regular or an adjourned meeting, the date of which was so fixed; each publication notice shall be sufficient to inform the public as to the content of the ordinance and upon passage the ordinance shall be enrolled for public inspection in an indexed book in the office of the County Court Clerk, and all expense of publication and enrollment shall be paid by the County.

SECTION 3. That acting as herein set forth, said County Court may by ordinance: (1) provide for the taxation of advertisements of beer, ale, whiskey, gin, rum, or any beverage that contains alcohol, such tax to be based by classification on the size, visibility, number of hours used, position on any highway, tendency to obscure the vision of users of the highway, blinding effect, or effect on traffic safety of signs and signals to promote safety, location and character of the advertising, whether indoors or outdoors if visible from a public place, whether painted or lighted, moving or still, as set forth in said ordinance, provided this shall not apply to advertisements in newspapers or periodicals; (2) provide for reports, methods, regulations for the collection of such taxes; (3) provide that a failure to comply shall be a misdemeanor and also that when any tax is not paid in accordance with such ordinance, the tax shall be triple that otherwise provided if the liability for payment has to be established by county authorities; (4) provide for the creation of a Liquor Advertising Board of five and designate an agent of said Board for enforcement, all expense and compensation to be provided by ordinance, and (5) provide as a condition to enforcement that the net returns of advertisements within any municipal corporation shall be proportionately divided between the County and said municipal corporation, with an allowance of not more than twenty percent (20%) of the gross returns to said county for administration.

SECTION 4. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 22, 1949.

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