



CITY OF JOHNSON CITY  
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## **CITY OF JOHNSON CITY**

**TO:** *Teresa*, Johnson City Press (423) 929-9097  
Telephone: (423) 929-3111 Ext. 389

**FROM:** Samantha Berkley, (434-6032)  
City of Johnson City - Fax (423) 434-6087

**DATE:** March 23, 2021

**SUBJECT:** Legal Notice

### **PLEASE ADVERTISE AS SOON AS POSSIBLE**

#### **ORDINANCE NO. 4765-21**

AN ORDINANCE TO REVISE, UPDATE, AND ADD NEW SECTIONS TO THE CODE OF THE CITY OF JOHNSON CITY REGARDING PRIVILEGE TAX BY AMENDING TITLE 8, CHAPTER 4 OF THE CODE OF THE CITY OF JOHNSON CITY, TENNESSEE, AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

**BE IT ORDAINED BY THE CITY OF JOHNSON CITY** as follows:

**SECTION I.** That Title 8, Chapter 4, of the City of Johnson City Code is hereby amended to add the following:

Section 8-402(3) shall be added and shall read as follows:

(3) During the event of a state-wide pandemic which exceeds twelve (12) months in continual duration, as identified by the Governor for the State of Tennessee through Executive Orders, and where the State of Tennessee has issued guidance encouraging a reduction in seating capacity of restaurants during said pandemic, the seating capacity of restaurants subject to the tax levied pursuant to this ordinance shall be assessed at the rate of the seating capacity immediately proceeding said restaurants' current seating capacity (i.e. restaurants with a seating capacity

between 75-125 will not be assessed a tax; restaurants with a seating capacity between 126-175 will be assessed a tax of \$600.00 instead of \$750.00; restaurants with a seating capacity of 176-225 will be assessed a tax of \$750.00 instead of \$800.00; restaurants with a seating capacity of 226-275 will be assessed a tax of \$800.00 instead of \$900.00; and, restaurants with a seating capacity over 276 will be assessed a tax of \$900.00 instead of \$1,000.00). Said “Pandemic Period Privilege Taxes” shall be expressly named as such on any notices and/or correspondence from the city. Said taxes shall be remitted to the city treasurer no later than December thirty-first during each calendar year for which any portion of a pandemic has occurred.

**SECTION II.** BE IT FURTHER ORDAINED that all ordinances and parts of ordinances in conflict herewith be and the same are hereby repealed.

**SECTION III.** BE IT FURTHER ORDAINED that this ordinance shall take effect from and after its passage on third and final reading and publication as required by law, the public welfare requiring it.

PASSED IN OPEN, PUBLIC MEETING  
ON THE FIRST READING 2-18-2021

PASSED IN OPEN, PUBLIC MEETING  
ON THE SECOND READING 3-04-2021

PASSED IN OPEN, PUBLIC MEETING  
ON THE THIRD READING 3-18-2021

APPROVED AND SIGNED IN OPEN MEETING  
ON THE 18<sup>th</sup> DAY OF March, 2021.

FOLLOWING PASSAGE ON THIRD READING.

/s/ Joe Wise

MAYOR

ATTEST:

/s/ Janet Jennings

CITY RECORDER APPROVED AS TO FORM:

/s/ Sunny Sandos

CITY ATTORNEY