

## CHAPTER 3

### BUSINESS TAXES

#### SECTION

6-301.

**“Business Tax Act” (implemented).**

**6-301. “Business Tax Act” implemented.** The taxes provided for in the “Business Tax Act” (Title 67, Chapter 58, Tennessee Code Annotated) are hereby enacted and levied on the businesses, business activities, vocations or occupations doing business or exercising a taxable privilege as provided by said act, in Paris, Tennessee, at the rates and in the same manner prescribed by the said act, with the exception that the minimum payment of tax for exterminators and contractors other than public road contractors, will be fifteen dollars (\$15.00) per annum. The proceeds of the privilege taxes herein levied shall accrue to the general fund.

It is specifically ordained and provided that any and all of the provisions of the “Business Tax Act” are hereby incorporated into this section and made a part hereof as fully and completely as if recited and stated verbatim herein.

This section shall take effect June 1, 1971. (Ord. #430).