



Enhancing our community's vitality through volunteerism, collaboration, partnerships and outreach.



AGENDA

- **Community Service Opportunity **Postponed****
- **Children and Family Services Building Roof**
- **Tourism & Health Tax**
- **Tipton County Museum**



COVINGTON BICYCLE PLAYGROUND

COVINGTON, TN

COMMUNITY SERVICE OPPORTUNITY

~~March 23-27 2020 (TC Schools Spring Break)~~ **POSTPONED**

Minimum (10) workers Per Day

6-8 Hours per day

FREE Breakfast & Lunch provided

WWW.PROGRESSIVEBIKERAMPS.COM



901-476-3734

Cobb-Parr Park
700 Bert Johnston Ave.
Covington, TN 38019



Children & Family Services Roof



- \$30K Allocated in 2019-2020 Budget
- (2) Estimates
 - \$14K Upper - \$40K Lower - Admiral Roofing*
 - \$15K Upper - \$35K Lower – 5 Star Commercial Roofing
- Request Budget Amendment of \$25K to replace the roof. **Artesian Funds are not an option.**

CITY TOURISM TAXES



Tourism Support Assessment

Tourism Support Assessment **5%**

Holiday Inn – 67 Rooms

Quality Inn - 55 Rooms

Days Inn – 35 Rooms

Average Room Rate per Night **\$65-\$104** per night.

CITY HEALTH TAXES



Proposal:

Add .75 per pack tax to all tobacco sold in Covington. Including E-cigarettes.

Use the revenue from the taxes to fund and promote healthy living and physical activity throughout the city:

Maintain (replace and repair) outdoor fitness equipment.

Replace aging Sportsplex fitness equipment.

Reduce/offset the cost of Sportsplex Memberships.

Maintain existing NEW fitness amenities (obstacle course, bike park, QRFit Trail)

Fund **ADA Compliance** construction/modifications in Parks and Recreation.

The Opinion of the TN Attorney General in 1982 does not take in to consideration the updated information with regards to the negative impact tobacco has on the health of tobacco users in TN. That could be a reasonable basis for special classification.

CITY HEALTH TAXES



Proposal:

Add a 1 cent consumer tax to all sugary drinks sold in Covington.

Earmark all the revenue from the taxes to fund and promote healthy living and physical activity throughout the city:

Maintain (replace and repair) outdoor fitness equipment.

Replace aging Sportsplex fitness equipment.

Reduce/offset the cost of Sportsplex Memberships.

Maintain existing fitness amenities (obstacle course, bike park, QRFit Trail)

Fund ADA Compliance construction/modifications in Parks and Recreation.

Provide scholarships for underserved youth sports participants.



Tipton County Museum



TIPTON COUNTY
M·U·S·E·U·M

VETERANS MEMORIAL
NATURE CENTER



The Tipton County Museum
Veteran of the Month Program

Has been

Postponed Temporarily.



TIPTON COUNTY
M·U·S·E·U·M



Thank you for your
understanding during this
difficult time and please
stay safe!

The Tipton County Museum

May Festival

Has been

Postponed Temporarily.



TIPTON COUNTY
M·U·S·E·U·M
VETERANS MEMORIAL
NATURE CENTER



Thank you for your
understanding during
this difficult time and
please stay safe!





Tipton County, Tennessee History

9-12 grade

1. What year was Tipton County formed?
2. Who was Tipton County named after?
3. Tipton County land is in what two states?
4. What Tennessee county was Tipton County established from?
5. What natural formation borders Tipton County's western border?
6. What city or town in Tipton County is the county seat?
7. Part of Tipton County's northern land was used to establish what county?
8. Who lived on Tipton County land before it became Tipton County?
9. Name the four neighboring counties which touch Tipton County's borders.
10. What year was the town of Brighton established?
11. Who was the city of Covington named after?
12. What Tipton Countian became a famous singer and played a character on South Park?
13. The land that is now Tipton County were originally land grants issued by what state?
14. What town or city in Tipton County used to be called Mt. Zion?
15. What is the name of Tipton County's only Medal of Honor awardee?
16. What Tipton County town was erased from history because of the Civil War?
17. What American war did the most Tipton County service members die in?
18. What was the name of the baseball player from Mason who played baseball with Babe Ruth and the New York Yankees?
19. What year was the Civil War soldier statue erected on the Covington Square?
20. What year was the county seat established?
21. How many towns and cities are in Tipton County?
22. Name one of the two forts located in Tipton County during the Civil War.
23. What year did an earthquake change the topography of Tipton County?
24. What Civil War battle was fought in Tipton County?
25. What Civil War general gave his last speech in Covington?
26. The Town of Atoka's proximity to the railroad forced this town to cease to exist.
27. One of the State of Arkansas' governors was born in Covington, Tenn. What was his name?
28. During WWII, the U.S. Navy named a ship after a Covington native. What was his name?
29. For almost 60 years (1883 – 1940), the Tipton County Confederate Veterans held its annual reunion in what Tipton County location?
30. What building in Tipton County is the oldest?

Congratulations

to The Tipton County Museum for winning following awards from the Tennessee Association of Museums in 2020:



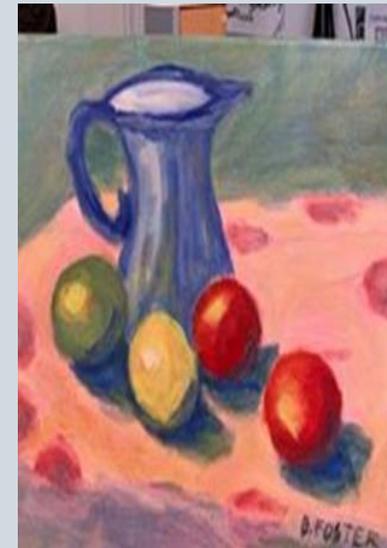
TIPTON COUNTY
M·U·S·E·U·M
VETERANS MEMORIAL
NATURE CENTER

Awards of Excellence:

Dr. Charlotte Fisher: Paving a Path in Tipton County, exhibit

A Time to Honor: The Lyons Brothers of Tipton County, exhibit

Volunteerism: Paula Sweatt



Awards of Commendation:

Summer Nature Camp

Tea Time at the Museum





Covington Parks and Recreation Director Joseph Mack

901-592-7644

jmack@covingtontn.com



Tenn. Op. Atty. Gen. No. 82-121 (Tenn.A.G.), 1982 WL 177634

*1 Office of the Attorney General

State of Tennessee
Opinion No. 82-121
March 12, 1982

The Honorable Jimmy Naifeh
State Representative
Suite 21 Legislative Plaza
Nashville, Tennessee 37219

Dear Representative Naifeh:

You have requested the opinion of this office with respect to the following matter:

QUESTIONS

1. Is the Memphis–Shelby County additional one cent tax per package on cigarettes constitutional?
2. If not, can a businessman sell Tennessee-taxed cigarettes in Memphis and Shelby County?

OPINIONS

1. It is the opinion of this office that the Memphis–Shelby County cigarette tax is in violation of Article XI, section 8, of the Tennessee Constitution.
2. That being the case, a businessman may sell cigarettes on which the State tax has been paid in Memphis and Shelby County under the same conditions as in other areas of the State.

ANALYSIS

Memphis and Shelby County have purported to levy a local tax on the purchase of cigarettes. Chapter 295 of the 1955 Private Acts, as ratified by local authorities, imposes a tax of one cent on the sale of each pack of cigarettes. The State, however, also levies a tax on cigarettes and other tobacco products pursuant to T.C.A. §§ 67–3101 *et seq.* This tax amounts to thirteen cents on each pack of cigarettes sold. T.C.A. § 67–3102(1). It is the opinion of this office that the Memphis–Shelby County private act is in conflict with the general law and thus is invalid.

Special legislation affecting a county in its governmental capacity may be enacted without violating Article XI, section 8, of the Tennessee Constitution if the legislation does not suspend the general law or if there is a reasonable basis for the special classification. *See Brentwood Liquors Corp. v. Fox*, 496 S.W.2d 454 (Tenn. 1973). The general law already provides a scheme for taxation of tobacco products. T.C.A. §§ 67–3101 *et seq.* The private act in question results in the imposition within Shelby County of a tax on each pack of cigarettes which is different and higher than the general law provides for such items throughout the State.

The courts have held that such a scheme operates to suspend the general law and violates Article XI, section 8, absent a reasonable basis. For instance, in *Brentwood Liquors*, Williamson County by private act levied a privilege tax on retail liquor dealers in the county. The Supreme Court held this to be invalid, because such dealers were already subject to the general State business tax. The obvious principle is that an additional local tax may not be imposed (absent a reasonable basis) on a privilege already taxed by the State, unless the State law specifically allows additional local levies, as with the sales tax, litigation tax, etc.

This principle was reaffirmed in *Stalcup v. City of Gatlinburg*, 577 S.W.2d 439 (Tenn. 1978). There, Gatlinburg levied by

private act a business tax in addition to the State business tax. The Court applied the Brentwood Liquors rationale and found the tax to be inconsistent with the general law. The Court upheld the levy only because Gatlinburg had demonstrated a reasonable basis for the tax in light of its unique characteristics as a tourist center. The Court found a ‘direct, natural and acceptable relation between the classification made and the objective of the enactment.’ 577 S.W.2d at 442.

*2 In the instant matter, Memphis and Shelby County would have to establish a reasonable basis in order to sustain the local cigarette tax, and the courts would allow them an opportunity to show such a basis. As in Brentwood Liquors, however, the act recites no reasonable basis, and it is not readily apparent (in contrast to the Gatlinburg case) that any compelling reason exists why consumers in Memphis and Shelby County should be subject to a different and higher cigarette tax than in all other cities and counties of the State. See similar conclusion in Opinion to Senator Bill Jim Davis, April 3, 1980 [80–200]. Thus, the private act appears to violate Article XI, section 8.

Such being the case, there is no impediment to a dealer’s selling cigarettes in Memphis and Shelby County under the same conditions as in other areas of Tennessee, subject to valid State and local regulations.

Sincerely,

William M. Leech, Jr.
Attorney, General
William B. Hubbard
Chief Deputy Attorney General
Charles L. Lewis
Assistant Attorney General

Tenn. Op. Atty. Gen. No. 82-121 (Tenn.A.G.), 1982 WL 177634

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Project Update's

1. Fuel Total
6183 (March sales)
2. Fuel Farm
(ready to precede once thing's settle down)
3. Entrance sign quote expected soon.
4. Have quote for paving of drive, looks like maintenance grant will cover .
(late summer start time)
5. Covid-19 precautions

Annual Sales Profile

Start date: 1/1/2020 **Site:** Covington Airport
End date: 12/31/2020

Inventory History — Complete Summary

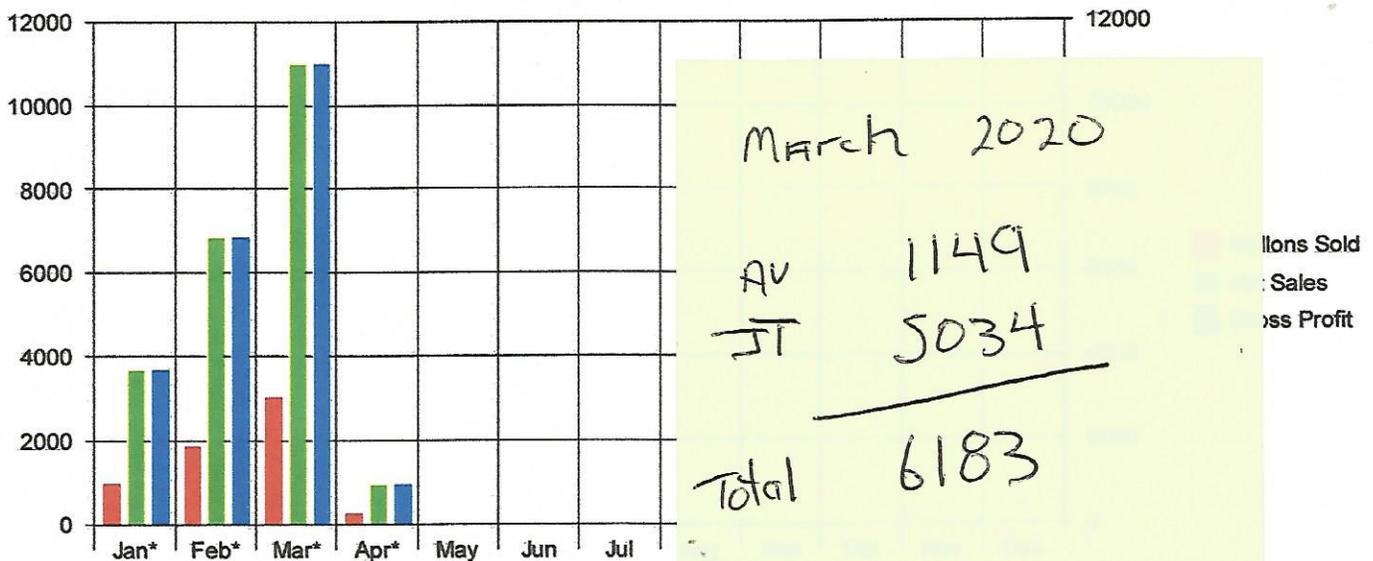
	Jan*	Feb*	Mar*	Apr*	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Y.T.D*
Beg Inventory	(451,699.300)	(452,717.300)	(454,624.200)	(457,663.400)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)
Gal Purchased	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Adjustments	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gallons Sold	1,018.100	1,906.880	3,039.220	274.890	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6,239.090
End Inventory	(452,717.300)	(454,624.200)	(457,663.400)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)	(457,938.300)

Financial History — Complete Summary

	Jan*	Feb*	Mar*	Apr*	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Y.T.D*
Net Sales	3,691.600	6,875.400	10,977.740	984.100	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	22,528.840
Cost of Goods	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Gross Profit	3,691.600	6,875.400	10,977.740	984.100	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	22,528.840

Monthly Statistics — Complete Summary

	Jan*	Feb*	Mar*	Apr*	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Y.T.D*
Avg Sale \$	115.363	140.314	186.063	57.888	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	124.907
Avg Sale Vol	31.816	38.916	51.512	16.170	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.603
Avg PPU Vol	3.626	3.606	3.612	3.580	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.606
Avg CPU Vol	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Avg Margin/Unit	3.626	3.606	3.612	3.580	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.606
Avg Margin/Sale	115.363	140.314	186.063	57.888	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	124.907
% of Vol YTD	16.318	30.563	48.713	4.406	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	100.000
% of Profit YTD	16.386	30.518	48.728	4.368	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	100.000
# of Sales	32.000	49.000	59.000	17.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	157.000



* INVALID DATA. Fuel sold exceeds fuel purchased.

To protect employees and customers from the spread of the Corona virus, please limit your time inside the building to restroom use only. Also no visitors inside the office area at this time.

We are sorry for any inconvenience, and trust you understand our responsibility to minimize personal contact in order to prevent spread of the virus.

Thank you,

Robin Anderson, manager