

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - TENNESSE

Chuck's Package Store v. City of Morristown

Supreme Court of Tennessee - February 6, 2018 - S.W.3d - 2018 WL 718348

Alcoholic beverage retailers, who were charged higher inspection fees than authorized by municipality's ordinance, brought action against municipality for recovery of excess collections.

The Chancery Court denied municipality's motion to dismiss and awarded retailers judgment for overpayments. Municipality appealed. The Court of Appeals affirmed. Municipality's application for permission to appeal was granted.

The Supreme Court of Tennessee held that taxpayer must pay under protest disputed municipal taxes before filing suit for refund, overruling *Admiralty Suites and Inns, LLC v. Shelby County*, 138 S.W.3d 233, and *Decatur County v. Vulcan Materials Co.*, 2002 WL 31786985.