

ORDINANCE NO. 1053

AN ORDINANCE OF THE CITY OF SWEETWATER, TENNESSEE AMENDING TITLE 5, CHAPTER 4 OF THE MUNICIPAL CODE AMENDING THE PURCHASING POLICY.

WHEREAS, The City of Sweetwater is committed to compliance with GASB standards and established and proposed financial policies to be good stewards of public funds; and

WHEREAS, The City of Sweetwater wants to respond appropriately to the recommendations of the investigation dated December 2024 by the State of Tennessee Office of the Comptroller;

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Commissioners of the City of Sweetwater, Tennessee that:

SECTION 1. Title 5, chapter 4 of the municipal code is hereby amended by adding the following as new sections 5-405 and 5-406:

5-405. Subscriptions. The city administrator may authorize employees to subscribe to services as a purchase. Subscriptions shall be used for official business purposes only and be held in the city's official name. Examples of authorized purchases may include Adobe, Canva, Dropbox, Microsoft, and other storage, conversion or design software; memberships with Staples, Amazon, and other organizations for free shipping or other benefits in ordering for the city; Apple subscriptions for storage, music at city events, and backup software; and other apps or software to be used exclusively for city business. At least annually, the IT manager shall audit these subscriptions to ensure each subscription is still needed and being used for city business and that at least two contacts have the login information for the subscription in the event that it needs to be cancelled.

5-406. Sales Tax Exemption. The City, as a local government entity, is exempt from Tennessee sales tax on purchases of goods and services that the City will use, consume, or give away. The employee purchasing the goods and services exempt from Tennessee sales tax shall ensure the proper tax exemption form is submitted to the supplier and Tennessee sales taxes are not paid to the supplier. If Tennessee sales tax is charged and paid, the employee shall seek reimbursement for the sales tax.

SECTION 2. This ordinance shall take effect upon publication after its final passage in a newspaper of general circulation, the public welfare requiring it.

Approved on First Reading 8-4-2025

Approved on Second Reading 9-2-2025

Angie Aup Kyle
Mayor

Sonya Creek
Attest: City Recorder