



July 22, 2024

Private Acts of 1991 Chapter 137

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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SECTION 1. A severance tax is hereby levied in the Bradford Special School District on sand, gravel, clay, and all other minerals that are severed from the earth for private commercial purposes. Such tax shall be in addition to all other taxes levied by or for the Bradford Special School District. However, the tax levied by this act shall not apply to minerals severed and taxed by the county in which the Bradford Special School District is located pursuant to the provisions of general law. The owner shall become liable for payment of the severance tax at the time the mineral is severed from the earth and transported from the mine. The tax is levied upon the severance of the mineral regardless of the place of processing or sale of the mineral or the fact that delivery may be made outside the Bradford Special School District. The tax levied shall be a lien upon all subject minerals severed and any other property owned by the miner and such liens shall be entitled to preference over all judgments, encumbrances, or liens whatsoever.

SECTION 2. The tax rate shall be fifteen cents (15¢) per ton of sand, gravel, clay, or other mineral products severed from the ground and subject to the tax.

SECTION 3. Administration and collection of this tax shall be by the Tennessee department of revenue. The department shall collect and administer this tax in the same manner and in accordance with the same procedure as is currently used by the department for collection and administration of other local severance taxes, provided however that the Tennessee department of revenue may deduct from said tax collected a reasonable amount or percentage, not to exceed three percent (3%) of the tax collected, to cover the expenses of the administration and collection. The department of revenue may promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this act. All administrative provisions of all laws contained in Tennessee Code Annotated, Title 67, relating to collection by the commissioner of taxes, licenses, fees, and penalties and interest therefor, including, but not limited to Chapter I thereof, and any amendments thereto, and all other requirements and duties imposed upon taxpayers therein, shall apply to all persons liable for taxes under the provisions of this act; and the commissioner shall exercise the power and authority and perform all the duties with respect to taxpayers under this act as are provided in all other chapters of Title 67, except where there is conflict, and then the provisions of this act shall control; provided however, that the net revenues collected shall be remitted quarterly to the board of trustees of the Bradford Special School district as soon as practical following the end of the calendar quarter to be used for the construction, maintenance, and operation of the public schools of said district.

SECTION 4. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 5. This act shall take effect July 1, 1991, the public welfare requiring it.

Passed: June 20, 1991.

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