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Chapter XI - Taxation

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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Chapter XI - Taxation

Amusement Tax

Private Acts of 1949 Chapter 420

SECTION 1. That:

DEFINITIONS

As used in this Act, "persons" includes individuals, firms, partnerships, associations, corporations and municipalities; "admission" includes seats and tables, standing room and other similar accommodations for which charges are made, as a condition of the use thereof; "Collector" includes, in the case of Counties, the County Court Clerk and any Deputy County Court Clerk; and in the case of towns and cities any Recorder or other official charged with the duties of municipal tax collection.

SEC. 2. That, for the purpose of providing additional County revenue for counties and towns to which this Act applies, and of defraying the expenses of administering this Act, there is hereby levied in all Counties of this State having a population of not less than 24,270, or more than 24,280, according to the Federal Census of 1940, or any subsequent Federal Census, a tax of one (1¢) cent, for each fifteen (15¢) cents or major fraction thereof, on the amount paid for admission to any place of amusement, including admission by season ticket or subscription. Provided, however, that in case the amount paid for admission is less than eight (8¢) cents, no tax is imposed; and provided further, in case of free admission for any purposes, no tax is imposed.

In the computation of the tax levied hereby, any admission or ticket tax paid to any other governmental unit shall be excluded from the charge for admission in determining the applicability or amount of the tax levied hereunder.

SEC. 3. That no tax shall be levied under this Act with respect to any admissions all the proceeds of which inure (1) exclusively to the benefit of any religious, charitable or educational organization or institution, if no part of the proceeds inure to the benefit of any promoter or producer thereof; (2) if all the proceeds inure exclusively to the maintenance of agricultural fairs, if no part of the net earnings thereof inures to the benefit of any private individual, producer or promoter of the same; provided, however, that this exemption does not include the exemption of admission to midways, carnivals or like private enterprises operated in connection therewith.

SEC. 4. That every person receiving any payment for admission, entrance charges, fees or otherwise, which is taxable under this Act, shall collect from the purchaser thereof the tax imposed by this Act, and hold same in a separate fund until paid to the tax collector. Every such person or organization shall, on or before the 10th day of each calendar month, make a return in duplicate, under oath, to the tax collector, showing the number of taxable admissions, entrance fees or otherwise, issued and disposed of, during the preceding calendar month, and such other facts and information as the tax collector may reasonably require for the verification of the amount of taxes due therefor.

Every person making such return shall at the time of making the return pay the amount of taxes shown thereby to the tax collector.

If the tax imposed by this Act is not paid when due, there shall be added as a part of the tax, interest and penalty at the rate of two (2%) per cent per month, from the time the tax became due and until paid.

For the purpose of enforcing the payment of the tax due hereunder the tax collector is hereby given and may avail himself of the process of distraint, as provided in case of other tax delinquents.

SEC. 5. That, whenever any place of amusement, for the admission to which a tax is due and payable hereunder, is located and conducted within the limits of an incorporated municipality in the counties to which this Act applies, the tax hereby levied shall be for the benefit of and paid to the municipality; and whenever such place of amusement is located and conducted outside of the limits of any incorporated Town in the counties to which this Act applies, the tax levied shall be for the benefit of and paid to the county. The monies so received into the treasuries of the County or Municipality hereunder shall be credited to the general revenue fund of such town or county, and be available for appropriation by the proper authority to the expenses of administering this Act or any other public purpose.

SEC. 6. That any person or organization charged with the collection of the tax herein levied, who fails to collect the same, shall be liable for the full amount of the tax which he should have collected.

The taxes imposed by this Act shall be a lien upon the property of any person or organization required to

collect and pay same to the Counties and Municipalities hereunder.

The lien hereby affixed shall be enforceable by the tax collectors in the same manner as other tax liens.

The collectors of the tax hereunder are expressly authorized, if not satisfied with the correctness of any return, report or payment hereunder, to make an investigation of the books and records of any person charged with the collection of the tax hereunder and of any other matter pertinent thereto, and upon the discovery of any discrepancy, are authorized to make a deficiency assessment against any person required to collect and pay the tax hereunder, which deficiency assessments shall be accompanied by a ten (10%) percent penalty assessment. Any such deficiency assessments are collectable and secured as are other taxes hereunder, and are due within ten (10) days after notice thereof is given or sent by registered mail to the person against whom such assessment shall have been made.

For the purpose of ascertaining the correctness of any report, return or payment hereunder, any person charged with the collection of the taxes levied hereby shall make all of his books, records and canceled ticket stubs available for inspection by the collectors at all reasonable times.

SEC. 7. That any person charged by this Act with the duty of collecting or paying the taxes hereby imposed, who willfully fails or refuses to charge and collect or to pay such taxes, or to make the reports and returns required hereunder, or to permit the tax collector or his duly authorized agent to examine his books and other records for the purpose of verifying any return or report or payment pursuant to this Act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than Ten (\$10.00) Dollars, nor more than One Hundred (\$100.00) Dollars.

SEC. 8. That any County or Municipality to which this Act applies may exempt itself from the benefits of this Act by proper action taken by the governing bodies of said counties or municipalities.

SEC. 9. That the provisions of this Act are hereby declared to be severable. If any of its sections, provisions, exceptions, sentences, clauses, phrases or parts be held unconstitutional or void, or so held, as applied to any person then the remainder of this Act shall continue in full force and effect, it being the legislative intent hereby now declared, that this Act would have been adopted, even if such unconstitutional or void matter had not been included therein.

SEC. 10. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed, and this Act shall take effect from and after its passage, the public welfare requiring it, but no tax levied hereunder shall be due or payable until May 1, 1949.

Passed: March 30, 1949.

Assessor of Property

Private Acts of 1967-68 Chapter 174

SECTION 1. It is the duty of the Assessor of Property of Monroe County to be present in person, or to have a deputy present, at his office in the Courthouse during office hours. It is the further duty of the Assessor to stamp or cause to be stamped all deeds presented at his office, with a stamp showing that he has copied the names of the vendor and vendee in the deed of conveyance for the purpose of making proper correction on his roll of assessments. It is the duty of the Assessor to correct his tax rolls in all such cases so that the tax rolls of the County will be kept up to date and will show the correct owners of real estate to the end that property may be assessed in the name of the true owners thereof.

SECTION 2. The County Register of Monroe County shall not record any deed conveying real estate in the County unless it bears the stamp of the County Assessor of Property, certifying that the Assessor has copied the names of the vendor and vendee in the deed of conveyance for the purpose of making proper corrections on his roll of assessments.

SECTION 3. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Monroe County at or before the next regular meeting of the Court occurring more than thirty (30) days after its approval by the Governor. Its approval or non-approval shall be proclaimed by the presiding officer of the Court and certified by him to the Secretary of State.

SECTION 4. This Act shall take effect on becoming a law, the public welfare requiring it.

Passed: May 16, 1967.

Beer Tax

Private Acts of 1949 Chapter 423

SECTION 1. That, for the purpose of providing additional county and municipal revenue for the Counties and Towns to which this Act applies, and of defraying the expenses of administering this Act, there is hereby levied in all Counties of this State having a population of not less than 24,270 nor more than 24,280, according to the Federal Census of 1940 or any subsequent Federal Census, a tax of five (5%) per cent on the amount paid for beer sold at retail in said Counties or Municipalities.

This privilege tax shall also apply to sales made by wholesale dealers in case lots to be consumed by the purchaser, and all sales of beer, except sales made by wholesalers to retailers of beer for re-sale.

SEC. 2. That the term "beer" as used in this Act shall include beer and all other beverages of like content, as defined by the provisions of Chapter 69, Private Acts of Tennessee for the year 1933, as amended by Chapter 170, Public Acts of Tennessee, for the year 1935.

The term "person" as used in this Act shall include individuals, partnerships, corporations and associations.

The term "Tax Collector" includes, in case of Counties, the County Court Clerk, and any Deputy County Court Clerk; and in the case of towns or cities any Recorder or other official charged with the duties of municipal tax collection.

SEC. 3. That every person selling beer at retail shall collect from the purchaser thereof the tax imposed by this Act, and hold same in a special fund until paid to the tax collector. Every such person or organization shall, on or before the 10th of each calendar month, make a return, in duplicate, under oath, to the tax collector, showing the amount of tax collected during the preceding calendar month, together with such other facts and information as a tax collector may reasonably require for the verification of the taxes due. Said return shall be made on a form provided by the County or Municipality.

Every person making a return shall at the time of making same pay the amount of tax shown thereby to the tax collector. If the tax imposed by this Act is not paid when due there shall be added as a part of the tax, interest and penalty of two (2%) per cent per month from the time the tax becomes due until paid.

For the purpose of enforcing the payment of the taxes due hereunder, the tax collector is hereby given and may avail himself of the process of distraint, provided in case of other tax delinquents.

SEC. 4. That, whenever a place of business of the taxpayer is located and conducted within the limits of an incorporated municipality in the Counties to which this Act applies, the tax hereby levied shall be for the benefit of and paid to the Municipality; and whenever such place of business is located and conducted outside of the limits of any incorporated town in the Counties to which this Act applies, the tax levied shall be for the benefit of and paid to the County. The money so received into the treasuries of the Counties or Municipalities hereunder shall be credited to the General Revenue Fund of such town, city or county, and be available for appropriation by the proper authorities to the expense of administering this Act, or any other public purpose.

SEC. 5. That any person and organization charged with the collection of the tax herein levied who fails to collect the same, shall be liable for the full amount of the tax which he should have collected.

The tax imposed by this Act shall be a lien upon the property of any person or organization required to collect and pay same to the counties and municipalities hereunder. The lien hereby affixed shall be enforceable by the tax collectors in the same manner as other tax liens.

The collectors of the tax hereunder are expressly authorized, if not satisfied with the correctness of any return, report or payment hereunder, to make an investigation of the books and records of any person charged with the collection of the tax hereunder and of any other matter pertinent thereto, and upon discovery of any discrepancy, are authorized to make a deficiency assessment against any person required to collect and pay the tax hereunder. Each deficiency assessment shall be accompanied by a ten (10%) percent penalty assessment. Any such deficiency assessment is collectible and secured as are other taxes hereunder and is due within ten (10) days after notice thereof is given or sent, by registered mail, to the person against whom such assessment shall have been made.

For the purpose of ascertaining the correctness of any report, return or payment hereunder, any person charged with the collection of the tax levied hereby shall make all of his books, records and invoices available for inspection by the collectors at all reasonable times, and shall keep all invoices and records of sales and purchases of beer for a period of not less than two (2) years, unless sooner authorized to destroy them by the tax collector.

SEC. 6. That any person charged by this Act with the duty of collecting or paying the tax hereby imposed, who willfully fails or refuses to charge and collect, or to pay such tax, or to make the report and returns required hereunder, or to permit the tax collector or his duly authorized agent to examine his books and other records, for the purpose of verifying any return or report or payment pursuant to this Act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than Ten (\$10.00)

Dollars, nor more than One Hundred (\$100.00) Dollars for each offense.

SEC. 7. That it shall be lawful for the beverage beer to be sold in the counties and municipalities to which this Act applies, from 6 a.m. until 12 o'clock midnight, provided, however, that no such beverage shall be sold between the hours of 12 o'clock midnight on Saturday and 6 o'clock a.m. on Monday; and no sale shall be made on the day on which an election is being held in the counties or municipalities to which this Act applies. Any person violating the provisions of this section shall be guilty of a misdemeanor and shall be subject to a fine of not less than Five (\$5.00) Dollars, nor more than Fifty (\$50.00) Dollars.

SEC. 8. That all laws and parts of laws in conflict with this Act be and the same are hereby repealed, and this Act shall take effect from and after its passage, the public welfare requiring it, but no tax levied hereunder shall be due or payable until May 1st, 1949.

Passed: March 30, 1949.

Hotel - Motel Tax

Private Acts of 1981 Chapter 45

SECTION 1. As used in the Act, unless the context required otherwise,

(a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.

(b) "Hotel" means any structure or any facility, or any portion of any structure or any facility, which is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist court, tourist camp or campground, tourist cabin, motel, or any place in which rooms, lodging or accommodations are furnished to transients for a consideration.

(c) "Occupancy" means the use or possession or the right to use or possession of any room, lodging, or accommodations in a hotel for a period of less than thirty (30) continuous days.

(d) "Transient" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings, accommodations in a hotel room or campground for a period of less than thirty (30) days.

(e) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel or campground valued in money whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and service of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged or received from any person.

(f) "Operator" means the person operating the hotel whether as owner, leasee, or otherwise.

(g) "Tax collection official" means the county clerk.

As amended by: Private Acts of 1987, Chapter 22
Private Acts of 1989, Chapter 75

SECTION 2. Monroe County is hereby authorized to levy a privilege tax upon the privilege of occupancy in any hotel or campground by a transient in an amount not to exceed five (5%) percent of the consideration charged by the operator. The tax imposed is a privilege upon the transient occupying such room or space and shall be paid by such transient. The rate of the tax may be modified by the county legislative body subject to the five (5%) percent limitation.

As amended by: Private Acts of 1995, Chapter 26

SECTION 3. The tax shall be added by each operator to each invoice prepared by the operator for the occupancy of his hotel, motel, or campground. Such invoice to be given directly or transmitted to the transient, a copy thereof filed by month and retained as provided by Section 7 of this Act.

SECTION 4.

(a) The tax levied shall be remitted by all operators who lease, rent, or charge for any rooms or campground space to the county clerk not later than the twentieth (20th) day of each month next following such collection from the transient. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for occupancy, whether prior to, during or after occupancy, as may be the custom of the operator. The obligation to the county entitled to such tax shall be that of the operator.

(b) For the purpose of compensating the operator in accounting for any remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the county clerk in the form of a deduction in submitting his report and paying the amount due by him, provided, however, that the amount due was not delinquent at the time of payment.

(c) For the purpose of compensating the county clerk for collecting the tax, the county clerk shall be allowed the usual fee as provided by law.

SECTION 5. No operator of a hotel, motel, or campground shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will be added to the rent, or that, if added, any part will be refunded.

SECTION 6. Taxes collected by an operator which are not remitted to the county clerk on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at a rate of ten percent (10%) per annum. Such interest and penalty shall become a part of the tax required to be remitted. Willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is declared to be unlawful and shall be punishable upon conviction by a fine not in excess of fifty dollars (\$50.00) for each month's refusal.

Any fine levied in accordance with this section shall be applicable to each individual transaction involving lodging services paid by a transient to the operator in those cases when the operator fails or refused to pay the tax payable to the county clerk.

SECTION 7. It is the duty of every operator liable for the collection and payment of any tax imposed by this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records the tax collection official shall have the right to inspect at all reasonable times.

SECTION 8. In administering and enforcing the provisions of this Act, the tax official shall have as additional power the powers and duties with respect to collection of taxes provided in Tennessee Code Annotated, Title 67, or otherwise provided by law.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in the Tennessee Code Annotated, Section 67-2313, it being the intent of this Act that the provisions of law which apply to the recovery of taxes illegally assessed and collected shall apply to the tax collection under the authority of this Act; provided, the tax collection official shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67- 2301, with respect to adjustment and settlement with taxpayers of all the errors of taxes collected by him under the authority of this Act and to direct the refunding of same. Notice of any tax paid under protest shall be given the tax collection official, and suit for recovery shall be brought against such tax collection official.

SECTION 9. The proceeds from the tax levied herein shall be retained by the county government and distributed as follows:

(a) The proceeds shall be assessed for the direct promotion of industrial development and tourism. The proceeds to be divided as follows: seventy-five percent (75%) for industrial development; twenty-five percent (25%) for tourism. Proceeds of this tax may not be used to provide subsidy in any form to any hotel, motel or campground.

As amended by: Private Acts of 1983, Chapter 22

SECTION 10. The tax collected by the county clerk shall be remitted by him to the county trustee for distribution in accordance with the terms of this Act and the laws of the state of Tennessee.

SECTION 11. The privilege tax levied by this Act shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied.

SECTION 12. If any clause, sentence, paragraph, section or any part of this act shall be held or declared to be unconstitutional, it shall not effect the remainder of this Act notwithstanding the part held to be invalid, if any, and to that end the provisions of this Act are declared severable.

SECTION 13. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Monroe County. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body and certified by him to the Secretary of State.

SECTION 14. For the purpose of approving this Act as provided in Section 13, it shall take effect on becoming a law, the public welfare requiring it. For all other purposes, it shall take effect on the first day of the month following thirty (30) days from approval as provided in Section 13.

PASSED: March 16, 1981.

Litigation Tax

Private Acts of 1983 Chapter 66

SECTION 1. There is hereby created a litigation tax on the privilege of litigating a civil or criminal action in the Circuit, Criminal or Chancery Courts, the Court of General Sessions, in the amount of fifteen dollars (\$15.00) in all criminal cases disposed of in such courts and in the amount of five dollars and twenty-five cents (\$5.25) in all civil suits disposed of in such courts, with the exception only of civil cases in Sessions Court where the amount sued for does not exceed one hundred dollars (\$100.00).

SECTION 2. The clerks of the various courts shall collect the litigation tax from the parties as part of the costs of the cause of action and such collection shall be made upon the disposition of such cause of action. Provided, however, the clerks shall not collect the litigation tax on such action if the judge having jurisdiction over the action suspends the costs of the cause of action. The clerks shall collect the litigation taxes authorized by this Act and transfer such taxes to the county trustee on a monthly basis to be deposited with the trustee no later than the tenth (10th) day of the subsequent month immediately after the month of collection.

SECTION 3. Upon receipt of the funds for such litigation tax from the clerks, the county trustee shall deposit such funds in the county general fund. Such funds shall be subject to appropriation by the county legislative body for any county purpose; provided, however, that it is the legislative intent for such funds to be used first for the construction, improvement, renovation, or maintenance of improved jail and courthouse facilities in Monroe County, including debt service on bonds for such facilities.

SECTION 4. As used in this Act, unless the context requires otherwise, "cause of action" or "action" includes, but is not limited to, all ex parte hearings, advisory hearings and adversary proceedings.

SECTION 5. The litigation tax created by this Act shall be in addition to all other privilege taxes on litigation imposed by the laws of this state.

SECTION 6. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Monroe County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Monroe County legislative body and certified by him to the Secretary of State.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective on the first day of the month next following the approval by the county legislative body as provided in Section 6.

PASSED: March 31, 1983.

Motor Vehicle Tax

Private Acts of 1993 Chapter 93

SECTION 1. For the privilege of using the public roads and highways, except statemaintained roads, in Monroe County, Tennessee, there is levied, in addition to all other taxes, a special privilege tax for the benefit of Monroe County upon motor-driven vehicles, including motorcycles, motor-driven bicycles, scooters and motor vehicle dealer plates, and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and except all motor-driven vehicles owned or leased by any governmental agency or governmental instrumentality, including privately owned school buses leased to Monroe County. The tax imposed by this act shall be in the amount of twenty-five dollars (\$25.00) for each such motor-driven vehicle and motor vehicle dealer plate, and ten dollars (\$10.00) for each such motorcycle or motor-driven bicycle and scooter. This tax applies to, is a levy upon, and shall be paid on each such motor-driven vehicle, the owner of which resides within such county.

SECTION 2. The tax herein levied shall be paid to and collected by the county clerk of Monroe County who is authorized by Tennessee Code Annotated, Section 67-4-130, to collect such privilege taxes. The county clerk shall collect this tax at the same time he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state. The county clerk shall deduct a fee of five percent (5%) as authorized in Tennessee Code Annotated, Section 8-21-701, from the amount of taxes collected and paid over to the county trustee.

SECTION 3. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by

a decal or emblem also issued by the clerk, which shall be displayed by affixing the same on and to the vehicle's rear license plate.

SECTION 4. The design of the decal or emblem shall be determined by the county clerk. The expense incident to the purchase of such decals and emblems herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the clerk shall be paid from the general fund of the county.

SECTION 5. The privilege tax or wheel tax herein levied, when paid together with full, complete, and explicit performance of and compliance with all provisions of this act, by the owner, shall entitle the owner of the motor-driven vehicle for which such tax was paid and on which the decal or emblem has been affixed as herein provided, to operate or allow to be operated such person's vehicle over the streets, roads, and highways of the county for a period of one (1) year which will run concurrently with the period established for the state registration fees by Tennessee Code Annotated, Section 55-4-104.

In the event the wheel tax decal is sold by the clerk for a period of more or less than a calendar year, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

SECTION 6. In the event any motor-driven vehicle for which the tax levied by this act has been paid and the emblem or decal issued and placed thereon becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of Monroe County; or in the event that the owner transfers the title to such vehicle and completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the clerk for the issuance of a duplicate decal or emblem to be used by such owner on another vehicle for the unexpired term for which the original decal or emblem was issued, and the clerk is satisfied that the applicant is entitled to the issuance of such a duplicate decal or emblem and the owner pays into the hands of the clerk the sum of five dollars (\$5.00), the clerk will then issue to such owner a duplicate receipt, canceling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it is issued, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads, and highways of such county for the remainder of the period for which the original decal or emblem was issued. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced, or is destroyed under the provisions of this act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the clerk, showing such circumstances and facts to be true, then the clerk, upon receipt from the owner of five dollars (\$5.00) may issue and deliver to the owner a duplicate decal or emblem.

SECTION 7. The tax levied in this act shall be used solely and exclusively for construction and renovation of the schools within the Monroe County School System or for the retirement of school bonds issued for such purpose and for no other reason.

SECTION 8. For the purpose of collection of the tax levied in this act, such collection shall begin on the first day of July, 1993.

SECTION 9. This act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the legislative body of Monroe County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Monroe County and certified to the Secretary of State.

SECTION 10. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 9.

PASSED: May 10, 1993

Taxation - Historical Notes

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Monroe County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1911, Chapter 411, amended Acts of 1907, Chapter 602, a general state law regarding tax assessors, by setting annual salaries for the assessors of certain counties which were different from those specified in the general law. In Monroe County the annual salary of the assessor of property was \$800. Chapter 411 was amended by Private Acts of 1917, Chapter 208, in Section 1 so as to increase the annual salary of the assessor of property for Monroe County to \$1,200 annually. Private Acts of 1917, Chapter 250, was an exact duplicate of Chapter 208.

- Private Acts of 1919, Chapter 106, amended Private Acts of 1917, Chapter 208, to raise the annual salary of the Monroe County Tax Assessor from \$1,200 to \$1,500. Private Acts of 1921, Chapter 854, amended the above acts down to the 1907 act, Chapter 602, in order to increase again the annual salary of the Monroe County Tax Assessor from \$1,500 to \$1,800. Private Acts of 1927, Chapter 190, amended Private Acts of 1921, Chapter 854, so as to allow the tax assessor of Monroe County the sum of \$300 per year which was in addition to all other compensation then being paid to him. Private Acts of 1929, Chapter 185, Private Acts of 1921, Chapter 854, so that the sum of \$900 was granted to the Monroe County Tax Assessor each year in order to pay a deputy assessor, or assessors. Private Acts of 1933, Chapter 718, repealed Private Acts of 1929, Chapter 185.
2. Private Acts of 1925, Chapter 135, purported to amend Acts of 1907, Chapter 602, which was a general state act classifying property for taxation, by setting up the compensation for tax assessors according to population by defining the term "actual cash value" as that term was to be applied to farms and farm land by the board of equalization, and the terms "rent value" and "renting power" were clarified in the same respect. Private Acts of 1925, Chapter 692, amended Private Acts of 1925, Chapter 135, so as to make it the responsibility of the tax assessors and the board of equalization in Monroe County in their assessment of properties for 1925, and subsequent years, to deduct from the assessed value placed on farms, farm homes and farm lands, which were imposed upon that class of property for state revenues, such an amount as would in their discretion comply with the provisions of Private Acts of 1925, Chapter 135, in order to determine the assessed value. The purpose of this act, as expressed therein, was to put the provisions of Chapter 135 in effect in 1925. Acts of 1907, Chapter 602, as amended, was declared unconstitutional in *Kefauver v. Spurling*, 290 S.W. 14, 154 Tennessee 614 (1926).
 3. Private Acts of 1925, Chapter 551, declared that in Monroe County not less than one-half of the number of persons composing the county board of equalization appointed or elected by the quarterly court could be persons who were dirt farmers, or persons who owned and operated farms.
 4. Private Acts of 1935, Chapter 201, authorized the Monroe County Tax Assessor to employ a clerk or deputy assessor at a salary which did not exceed \$50 per month, payable out of the general county funds. This act was repealed by Private Acts of 1937, Chapter 638.
 5. Private Acts of 1939, Chapter 418, authorized the tax assessor of Monroe County to employ a clerk or deputy at a salary of \$50 per month payable out of the general fund, and reimbursed tax assessors for money expended from September 1, 1938.
 6. Private Acts of 1953, Chapter 516, set the annual compensation of the assessor of property in Monroe County at \$3,600, payable in equal monthly installments out of the county treasury. No deed could be recorded until the same had been presented to the tax assessor who was obligated to make the appropriate changes on the tax books showing the name of the new owner and the value of the property. Registers were prohibited from recording any deed which had not been through the tax assessor's office.

Taxation

The following is a listing of acts pertaining to taxation in Monroe County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1831, Chapter 231, required that the sheriff or collectors of the state tax in Monroe County pay the state tax for two years to the commissioners appointed by the county court, for the purpose of building a jail in Monroe County.
2. Public Acts of 1869-70 (2nd Sess.), Chapter 77, made it the duty of the tax collectors of the counties of Monroe, Roane and Blount to furnish the tax collector of the new county of Christiana with the tax rolls and books concerning the people residing in the areas of those counties which were struck off to form Christiana County.
3. Private Acts of 1911, Chapter 543, made it the duty of the quarterly court at its January, or April, term, or at any term, to levy a tax of not less than 10 cents on each \$100 property valuation to maintain one or more high schools in the county.
4. Private Acts of 1915, Chapter 149, made it the responsibility of the quarterly court of Monroe County to levy a general tax of not less than 20 cents per \$100 property valuation to be used to maintain high schools in the county, additional taxes could be levied to build a new school whenever it was deemed necessary.
5. Private Acts of 1919, Chapter 304, amended Public Acts of 1899, Chapter 279, a general state law which empowered county courts to provide county high schools, so as to provide that, in Monroe

County, when other general tax assessments were made, the county court levy a tax of not less than 30 cents nor more than 50 cents per \$100 property valuation to maintain and operate high schools in the county.

6. Private Acts of 1919, Chapter 593, created the position of delinquent poll tax collector in Monroe County and provided how said office would be filled. This act was amended by Private Acts of 1927, Chapter 304, which made the delinquent poll tax collector subject to an appointment by the quarterly county court of Monroe County instead of by the trustee. The appointment was made at the January session of the court each year. Section 2 provided that all poll taxes not paid by March 1 of the year following the year they were due were to be turned over to the delinquent tax collector. The trustee was required to make up a list of the taxes unpaid in alphabetical order and, as it was thus constituted, to deliver it to the delinquent poll tax collector on or before April 1 of each year. If the above were not fully complied with, the trustee was responsible for all deficiencies, forfeited his compensation and possibly his office. Private Acts of 1919, Chapter 593, was repealed by Private Acts of 1929, Chapter 81.
7. Public Acts of 1925, Chapter 10, amended the state code so as to exempt Monroe County from the change in the time of payment for taxes which was brought about by that law.
8. Private Acts of 1927, Chapter 345, directed that the quarterly court of Monroe County levy a tax to repair and improve the jail and courthouse, which tax was not less than 15 cents nor more than 25 cents per \$100 property valuation.
9. Private Acts of 1927, Chapter 392, authorized the quarterly county court of Monroe County to levy a pauper tax of not less than 15 cents nor more than 25 cents per \$100 for the purpose of providing care for the county's poor people.

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