



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 31, 2025

Motor Vehicles - Wheel Tax

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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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Motor Vehicles - Wheel Tax

Private Acts of 1975 Chapter 1

SECTION 1. For the privilege of using the public roads and highways, except State-maintained roads, in counties in this state having a population of not less than 47,800 nor more than 49,500, as determined by the Federal Population Census of 1970, or any subsequent federal census, there is levied upon motor driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machinery not usually used for operation upon public highways or roads, motorized bicycles and motor-driven cycles, such as scooters and mopeds, and all government-owned vehicles, which shall pay no tax hereunder, a special privilege tax for the benefit of such counties, which tax shall be in addition to all other taxes, shall be equal to fifty dollars (\$50.00) per year for each motor vehicle, and shall be equal to fifteen dollars (\$15.00) per year for each motorcycle. The specific amount of the tax shall be determined by the Quarterly County Court of any county to which this Act applies.

This tax shall apply to and shall be paid on each motor vehicle whose owner resides, or usually stays, in counties to which this Act applies, and it shall be a misdemeanor and punishable as such for any resident of counties to which this Act applies to operate a motor vehicle, except farm tractors, self-propelled farm machinery not usually used for operation upon public highways or roads, motorized bicycles and motor-driven cycles, such as scooters and mopeds, and all government-owned vehicles, over the roads and highways of said counties, State-maintained roads excluded, without the payment of the tax herein provided.

Nothing in this Act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of the counties to which this Act applies, but the tax shall be levied only upon motor vehicles of residents of the counties to which this Act applies and within a reasonable construction of the provisions hereof.

As amended by: Private Acts of 2017, Chapter 7.

SECTION 2. The tax herein levied shall be collected by the County Court Clerk of counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor vehicles over the public highways. No clerk in counties to which this Act applies shall issue to a resident of such county a State license for the operation of a motor vehicle unless, at the same time, such resident shall purchase the appropriate license as herein provided for the operation of such motor vehicles under this Act. Payment of the license fee herein imposed shall be evidenced by a receipt issued by the clerk, and by a tag or emblem which shall be displayed appropriately upon some prominent part of the vehicle in question. The design of the tag or emblem and the place and manner of display on the vehicle shall be determined by the County Court Clerk, and the expense incident thereto shall be paid from the County General Fund. The tax herein levied shall entitle the owner of a vehicle to operate the same for a period of one year from March 1 until midnight on the last day of February of the next succeeding year, and the same proportionate reduction shall be made as is now made in the case of State registration of motor vehicles where such vehicle is registered after the required date for any reason whatsoever.

For his services in collecting this privilege tax and in designing, providing, and issuing the appropriate licenses and the receipts therefor, the County Court Clerk shall be entitled to a fee of seventy-five cents (75 cents) for each license so issued, to be collected from the person purchasing the license. The clerk shall faithfully account for, make proper reports of, and pay over to the trustee of the counties to which this Act applies, at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax and fee, and such funds shall be applied as herein provided.

As amended by: Private Acts of 2017, Chapter 7.

SECTION 3. The proceeds of the tax imposed in this act, when collected by the county trustee, shall be allocated to the Gibson County Highway Department.

As amended by: Private Acts of 2017, Chapter 7.

SECTION 4. It is the intent of the General Assembly that this Act be construed as a measure providing for additional revenues in the counties affected.

SECTION 5. In the event any motor vehicle, for which the privilege tax has been paid and the tag or emblem issued therefor and placed thereon, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated on the public roads and highways of said county, or in the event the owner of a vehicle for which the privilege tax has been paid transfers the title to such vehicle and removes therefrom and/or destroys the tag or emblem placed thereon or affixed thereto, and the owner makes

proper application to the County Court Clerk for the issuance of a duplicate tag or emblem to be used by him on another vehicle for the unexpired term for which the original decal or emblem was issued, and the clerk is satisfied that the applicant for a duplicate tag or emblem is entitled to the issuance of such a duplicate, and the owner pays into the hands of the clerk the sum of seventy-five cents (75 cents), which is the clerk's fee for issuance of such duplicate tag or emblem, the clerk shall then issue to the owner a duplicate tag or emblem and a receipt for the issuance of such duplicate tag or emblem.

In the event a tag or emblem becomes obliterated, erased, defaced, destroyed, or otherwise illegible or unusable by the owner of the licensed vehicle, the clerk, upon proper application from the owner, showing such circumstances and facts to be true, may issue and deliver to the applicant a duplicate tag or emblem upon receipt of the clerk's fee of seventy-five cents (75 cents). The clerk shall also issue to the owner a receipt for the issuance of the duplicate tag or emblem.

The duplicate tag or emblem shall be displayed upon the licensed vehicle in the place and manner determined by the County Court Clerk, and such duplicate tag or emblem shall entitle the owner of the vehicle to drive the vehicle on the public roads and highways of such county for the remainder of the period for which the original tag or emblem was issued.

As amended by: Private Acts of 2017, Chapter 7.

SECTION 6. Any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00).

SECTION 7. This Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply at any regular or special meeting of said Quarterly County Court held after its approval by the Governor or after its otherwise becoming a law. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or disapprove and shall be certified by him to the Secretary of State.

SECTION 8. For the purpose of approving or rejecting the provisions of this Act as provided in Section 7, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, the provisions shall take effect upon approval as provided in Section 7, it being the legislative intent that the tax levied under this Act be collected for the tax year beginning March 1, 1975, and for each year thereafter.

Passed: February 27, 1975.

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