



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Motor Vehicle 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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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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

Source URL: <https://www.ctas.tennessee.edu/private-acts/motor-vehicle-tax-14>