



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

Road 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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Road Tax

Private Acts of 1951 Chapter 500

SECTION 1. That in all counties in the State of Tennessee, having a population of not less than Thirty-nine Thousand, Four Hundred (39,400) nor more than Thirty-nine Thousand, Four Hundred and Ten (39,410), according to the Federal Census of 1940 or any subsequent Federal Census, the Quarterly County Court shall have authority to levy taxes for highway purposes of not less than five (.05¢) cents, nor more than Seventy-five (.75¢) cents on each One Hundred (\$100) Dollars worth of property as shown by the assessment made by the County Assessor for such counties.

SECTION 2. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 12, 1951.

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