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# Gas Tax Division

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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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Table of Contents

<b>Gas Tax Division .....</b>	<b>3</b>
<b>Private Acts of 1947 Chapter 489 .....</b>	<b>3</b>

# Gas Tax Division

## Private Acts of 1947 Chapter 489

**SECTION 1.** That out of the Two Cent Gasoline Tax Fund now received by Grundy County from the State of Tennessee that one-twelfth of the said Fund paid to the Trustee of the said County for the year 1947 shall be paid by the said Trustee to the Governing Bodies of the Towns of Tracy City, Palmer, and Altamont, on the following basis of apportionment, to-wit: Tracy City, Seventy-Five (75%) percent of the said one-twelfth; Palmer, Fifteen (15%) percent of the said one-twelfth; and Altamont, Ten (10%) percent of the said one-twelfth.

**SECTION 2.** That for the year 1947 and each year thereafter the Trustee of the County will take as a basis of arriving at the one-twelfth of the said Gasoline Tax Fund going to the said Municipalities the sum received from the State by the said County for the preceding year and shall set up on the books of the Trustee's Office one-twelfth of the said sum for the year 1947 and for each year thereafter, and shall pay the same as herein provided, to the said Governing Bodies of the Municipalities of Tracy City, Palmer, and Altamont.

**SECTION 3.** That the Governing Bodies of the said Municipalities shall each year lay out and designate the streets, roads and bridges within the said Municipalities where said fund shall be expended and the Governing Bodies of the said Municipalities will cause to be made a record of all funds received under the provisions of this Act and the same shall be opened to inspection by any party interested.

**SECTION 4.** That the Trustee of Grundy County will make the division of this Fund as herein provided and shall pay the same to the Municipalities on or before the 1st day of June of each year, and the first payment under the provisions of this Act shall be made on or before the 1st day of June, 1947.

**SECTION 5.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 27, 1947.

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