



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Motor Vehicle Privilege Tax

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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 Vehicle Privilege Tax

## Private Acts of 1995 Chapter 119

**SECTION 1.** For the privilege of using the public roads and highways in Maury County, Tennessee, there is levied upon motor-driven vehicles, including motorcycles and motor-driven bicycles and scooters, and upon the privilege of the operation thereof, except farm tractors, selfpropelled farm machines not usually used for operation upon public highways or roads, and motor-driven vehicles owned by any governmental agency or governmental instrumentality and except for other exemptions provided by general law, a special privilege tax for the benefit of such county. The tax shall be in the yearly amount of twenty-five dollars (\$25.00) for each such motor vehicle the owner of which resides within the county except the tax shall be in the yearly amount of ten dollars (\$10.00) for motorcycles, motor-driven bicycles and scooters. Each statelicensed antique vehicle shall have a one (1) time tax of twenty-five dollars (\$25.00). Each new county resident shall comply with this tax within thirty (30) days after establishing residence in Maury County. The tax is levied upon and shall be paid on each taxable motor-driven vehicle whose owner resides in the county.

**SECTION 2.** The tax herein levied shall be paid to and collected by the County Clerk of Maury County, who is authorized by Tennessee Code Annotated, Section 67-4-103, to collect such privilege taxes. The County Clerk shall collect this tax at the same time he or she 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(55), from the amount of taxes collected and paid over to the trustee monthly. The clerk shall not issue to a county resident a state license for the operation of a vehicle taxable hereunder unless at the same time the owner pays the privilege tax levied hereunder.

**SECTION 3.** Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the County Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal also issued by the county clerk, which shall be displayed by affixing the decal on and to the lower right corner of the license plate in the space provided for such decal. The design of the decal shall be determined by the County Clerk, and the decal shall be the same size as the present state renewal decal. The expense incident to the purchase of such decals 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 county clerk shall be paid from the county general fund.

**SECTION 4.** The privilege tax or wheel tax herein levied, when paid together with full, complete and explicit performance of the compliance with all applicable requirements by the owner, shall entitle the owner of the motor-driven vehicle for which such tax was paid on and which the decal has been affixed as herein provided, to operate or allow to be operated the owner's vehicle over the streets, roads, and highways in 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.

If the wheel tax decal is sold by the Count 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 in the same manner as state licenses are prorated and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

**SECTION 5.** If any motor-driven vehicle for which the wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, obliterated, erased or defaced, or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said county or if the owner transfers the title to the vehicle, and completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the county clerk for the issuance of a duplicate decal to be used by the owner for the unexpired term for which the original decal was issued, and the county clerk is satisfied that the applicant is entitled to issuance of such a duplicate decal and the owner pays the county clerk the sum of four dollars (\$4.00), then the county shall issue to such owner a duplicate receipt, canceling the original receipt delivered to the owner by the County Clerk, and a duplicate decal shall be provided to be affixed as outlined above. **SECTION 6.** The proceeds of this tax shall be used only as follows:

Fifty percent (50%) to debt service for jail improvements, and after all indebtedness for jail improvements has been paid, to the general fund for jail operations.

Fifty percent (50%) to debt service for road paving projects, and after all indebtedness

for road paving projects has been paid, to the highway capital projects fund for highway and bridge capital

projects.

As amended by: Private Acts of 2012, Chapter 45

**SECTION 7.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Legislative Body of Maury County. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Legislative Body and certified to the Secretary of State.

**SECTION 8.** For the purpose of approving or rejecting the provisions of this act, it shall become 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 7. The date the tax shall first be collected shall be established by resolution of the Maury County Legislative Body.

Passed: May 25, 1995.

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