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# Motor Vehicle Tax

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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,

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](http://www.ctas.tennessee.edu)

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# Motor Vehicle Tax

## Private Acts of 1979 Chapter 73

**SECTION 1.** For the privilege of using the public roads and highways, except state maintained roads, in Marshall County, there is levied upon motor-driven vehicles 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, motorcycles under ten (10) horsepower and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of the county, which tax shall be in addition to all other taxes, and shall be in the amount of fifty dollars (\$50.00) for each such motor-driven vehicle. This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or who operates such motor-driven vehicle on, over, or upon the streets, roads, or highways of the county, state-maintained roads excluded.

As amended by: Private Acts of 1999, Chapter 58

**SECTION 2.** It shall be and is hereby declared to be unlawful for any owner of a vehicle to operate or allow to be operated any motor-driven vehicle over the streets, roads, or highways of the county, state-maintained roads excluded, without the payment of the tax herein provided having been made as herein required, prior to such operation thereof. Provided further, that nothing in this act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the county to which this Act applies and to owners of such vehicles using the streets, roads, and highways of the county, who live r reside without the bounds of the county, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

**SECTION 3.** 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 said tax was paid, and the decal or emblem (wheel tax sticker) referred to herein, shall be affixed for clear display on the lower right corner of the license plate, to operate this vehicle over the streets, roads, and highways of the county from November 1, 1978 of each year to the next succeeding year. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, the proportionate reduction shall be made as to the cost of the privilege tax or wheel tax for new residents and will be charged quarterly on the balance of their wheel tax from date of residence until the time their state tag expires, to be paid into the hands of the clerk therefor, as is now made in issuance of the privilege tax payable to the State of Tennessee and collected by the clerk, under the provisions of the general laws of this State. Quarterly credit shall be given on unused portions of the wheel tax sticker for the purpose of upgrading their state tag. Replacement of any lost, stolen, or mutilated wheel tax sticker shall cost five dollars (\$5.00). It shall be and is hereby declared to be unlawful for any person to operate any motor-driven vehicle, taxable hereunder, over or upon the streets, roads, or highways of the county, or any municipality thereof, statemaintained roads excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof, which shall be enforceable by the Sheriff's Department of Marshall County, Tennessee. Any person violating any provision of this Act shall, upon conviction, be subject to a civil penalty not to exceed fifty dollars (\$50.00).

As amended by: Private Acts of 1999, Chapter 58

Private Acts of 2004, Chapter 93

**SECTION 4.** Residence in the county shall constitute prima facie evidence of use by such resident of roads and highways of the county, other than state-maintained roads, without regard to whether such resident resides within the boundaries of a municipal corporation within the county. Any person establishing a new residence within the county shall be allowed thirty (30) days thereafter within which to comply with the provisions of this Act.

**SECTION 5.** The tax levied under this chapter shall be collected for the tax year beginning September 1, 1999, and for every year thereafter.

The tax herein levied shall be paid to and collected by the County Clerk of Marshall County, who 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 clerk shall not issue to a resident of said county a state license for a motor-driven vehicle taxable hereunder unless, at the same time, such owner shall purchase the license or pay the privilege tax levied hereunder for the operation of each of his motor-driven vehicles under the provisions of this act.

Payment of the privilege tax imposed hereunder shall be evidenced by receipt issued in duplicate by the clerk, the original of which shall be kept by the owner, and a decal or emblem shall also be issued by the clerk, which shall be affixed for clear display to the vehicle. For his service in collecting the aforesaid tax

and in issuing the receipt therefor and delivering the decal or emblem to the owner, the clerk shall be entitled to fifty cents (50¢) which shall be deducted from the amount of tax collected hereunder; this fee shall be in addition to any fee or commission allowed to the clerk under Tennessee Code Annotated, Section 8-21-701 (57).

The clerk shall pay the net proceeds from the tax imposed hereunder to the Marshall County Trustee, who shall distribute such proceeds on the following basis:

- (a) Forty dollars (\$40.00) of the proceeds of the tax herein imposed shall be used exclusively to retire the county school bond indebtedness.
- (b) Seven dollars and fifty cents (\$7.50) of the proceeds of the tax herein imposed shall be paid to the Highway Fund for general road purposes.
- (c) Two dollars and fifty cents (\$2.50) of the proceeds of the tax herein imposed shall be paid to the General Fund to fund the excessive cost of operating the Marshall County Jail.

The failure to affix the decal or emblem (wheel tax sticker) in the manner prescribed herein, shall constitute a violation of this Act.

The decal or emblem (wheel tax sticker) referred to herein, shall be affixed for clear display on the lower left (driver's) side of the rear window of vehicles with visible rear window, or on the lower left corner (driver's) side, of the windshield of vehicles having no clearly visible rear window, such as motorcycles, convertibles, and large trucks. The failure to affix the decal or emblem (wheel tax sticker), in the manner prescribed herein, shall constitute a violation of this act.

As amended by: Private Acts of 1982, Chapter 208  
Private Acts of 1983, Chapter 27  
Private Acts of 1999, Chapter 58  
Private Acts of 2000, Chapter 93

**SECTION 6.** Except as provided in Section 1, there shall be no exemptions from compliance with the Motor Vehicle Privilege Tax as imposed by this act except as allowed by the general law of the state of Tennessee.

As amended by: Private Acts of 2004, Chapter 93

**SECTION 7.** For the purposes of approving or rejecting the provisions of this Act, it shall be effective upon becoming law, the public welfare requiring it. For all other purposes, it shall be effective upon being approved as provided by Section 6.

Passed: April 2, 1979

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