



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

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,

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Motor Vehicle Tax

Private Acts of 1961 Chapter 324

WHEREAS, A majority of the members of the Quarterly County Court of Haywood County, Tennessee, have petitioned their State Senator and Representative to enact a wheel or privilege tax in the amount of \$10.00 to be used for educational purposes; and

WHEREAS, The following members of the Quarterly County Court of Haywood County, Tennessee, subscribed their names to said petition and urge the enactment of this legislation, to-wit: Allen G. King, E. W. Welker, H. O. Eason, Spence Dupree, J. O. Stephenson, W. D. Parks, L. M. Smith, R. M. Reeves, W. D. Daniels, Nelson White, Malcolm Dixon, Gilliem F. Jones, J. B. Welch, C. H. Stewart, J. H. McMurry, William Curlin, Hubert Barcroft, James Hooper, W. A. Bailey, E. L. Hardister, J. T. Newsom, J. B. Moore, R. W. Leath, R. E. Stewart; and

WHEREAS, It is the desire of the State Senator and the Representative representing Haywood County, Tennessee, to give the people of Haywood County the type of government which they want; and

WHEREAS, The State Senator and Representative are and always have been advocates of higher teachers' salaries; and

WHEREAS, If additional taxes are necessary to support the education system of Haywood County, it is believed that such taxes should not be imposed unless the people have an opportunity to express themselves with their ballot.

SECTION 1. That for the privilege of using the public highways, except the State-maintained roads, in counties in this State having a population of not less than 23,380 nor more than 23,400, by the Federal Population Census of 1960, or any subsequent Federal Population Census, there is hereby levied upon motor driven vehicles, except farm tractors, motor bicycles, and scooters, a special privilege tax for the benefit of such counties, and in addition to all other taxes, in the amount of Thirty Dollars (\$30.00) per motor driven vehicle. This tax shall apply to and be paid on each motor driven vehicle whose owner resides, or usually stays, in counties to which this Act applies, and it shall be a misdemeanor and punishable as such for any person to operate a motor driven vehicle, except farm tractors, motor bicycles and scooters, over the highways of such counties, State-maintained roads excluded, without the payment of the tax herein provided. Provided, further, that nothing in this Act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of the counties to which this Chapter applies, but the same shall be levied only upon motor driven vehicles of residents of the counties to which this Chapter applies.

Pursuant to Tennessee Code Annotated, Section 55-4-140, one (1) vehicle owned by an active member of a volunteer fire department or a volunteer local rescue squad is exempt from the privilege tax levied by this section. To receive the exemption, the member of the volunteer fire department or volunteer local rescue squad must present a certification or sworn statement from the chief of the fire department or captain of the local rescue squad, as applicable, confirming that the applicant is an active volunteer member.

As amended by: Private Acts of 1980, Chapter 332
Private Acts of 2020, Chapter 55

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of counties to which this Act applies at the same time he collects the State privilege tax upon the operation of motor driven vehicles. No Clerk in counties to which this Act applies shall issue to a resident of such county a State license for the operation of a motor driven vehicle unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his motor driven vehicle under this Act. Payment of the license fee herein shall be evidenced by a metal tag, emblem or sticker to be appropriately displayed upon some prominent part of the motor driven vehicle in question. The design of the tab, emblem or sticker in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the county general funds. The tax herein levied shall entitle the owner of a motor driven vehicle to operate the same from the first day of April each year to the thirty-first day of March of the next succeeding year and the same proportionate reduction shall be made as is now made in the case of State registration of motor driven vehicles where such motor driven vehicles are registered after April 1st for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 15¢ for each one so issued, to be collected from the person purchasing the same and the charge made in addition to the tax hereinabove provided for. He will report the funds

collected by him monthly and pay the same to the Trustee of the counties to which this Act applies, and they shall be applied as herein provided.

SECTION 3. The proceeds of the tax herein imposed, when collected in the hands of the county trustee, shall be used as follows:

- a) Ten dollars (\$10) exclusively for educational purposes, and such proceeds shall become a part of the educational funds in the County School System.
- b) Twenty dollars (\$20) for any authorized county expenditure and such funds shall become a part of the general fund of the county.

As amended by: Private Acts of 1980, Chapter 332

SECTION 4. That it is the intent of the General Assembly that this Chapter be construed as a measure providing for additional revenues in the counties affected.

SECTION 5. That this Act shall have no effect unless the same shall be approved by a majority of the voters voting in a primary or regular election to be held for this and other purposes at the next county-wide primary, or election called by either the County Primary Board, the Primary Board of Election Commissioners, or the Commissioners of Elections of the County, for any purpose. It shall be the duty of the County Commissioners of Elections of the counties to which this Act applies to call and hold an election for the approval or non-approval of this Act, such as election to be held simultaneously with and as a part of the county-wide primary or general election so that no additional expense will be imposed upon the county for holding this election. The ballots used in such election shall have printed thereon the title of this Act and the voters shall vote for or against its adoption at the places appropriately provided therefor and shall be the same set of ballots used in the primary or general election. The votes cast at such election shall be canvassed by the Commissioners of such election of the county, upon the first Monday occurring five or more days next after the date of such election and the results shall be proclaimed by the Commission and certified by the Commission to the Secretary of State immediately after the votes have been canvassed. The general election laws, except as otherwise provided herein, shall apply in all respects to the election held hereunder.

SECTION 6. That the tax levied under this Chapter shall be due from and after April 1 of the year next following such primary or general election, and the County Court Clerk shall proceed to collect the same as of March 1 preceding at the same time when the State licenses are sold, and every year thereafter, and otherwise, this Act shall take effect from and after its passage.

Passed: March 15, 1961.

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