



December 20, 2024

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# Motor Vehicle Tax

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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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# Motor Vehicle Tax

## Private Acts of 1961 Chapter 44

**SECTION 1.** That for the privilege of using the public highways, except Statemaintained roads, in counties of this State having a population of not less than 9,570 nor more than 9,600, by the Federal Population Census of 1960, or any subsequent Federal Population Census, there is levied upon motor-driven vehicles, except tractors, combines, other farm machinery, 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 Five Dollars (\$5.00) 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 resident of counties to which this Act applies to operate a motor driven vehicle, except farm tractors, combines, other farm machinery, motor bicycles and scooters over the highways of such counties, state maintained roads excluded, without the payment of the tax herein provided.

**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 that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in counties to which this Act applies shall issue to a resident of such county a State license for the operation of automobiles 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 imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the motor driven vehicle in question. The design of the emblem 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 operated the same from April 1 of each year to the next succeeding March 31 and the same proportionate reduction shall be made as is now made in the case of State registration of motor vehicles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 50¢ for each one so issued, to be collected from the person purchasing the same for his services in issuing duplicate licenses, the County Court Clerk shall be entitled to a fee of one dollar (\$1.00) for each one (1) so issued, to be collected from the person purchasing the same with the exception of 50¢ of the one dollar (\$1.00) fee on each duplicate license issued to the County Trustee of counties to which this Act applies, and they shall be applied as herein provided. In addition to the fees collected from the purchaser, the county court clerk shall be allowed and paid a commission at the rate of two and one-half percent (2½%) of all revenue collected from such tax.

As amended by: Private Acts of 1969, Chapter 184  
Private Acts of 1971, Chapter 47

**SECTION 3.** That the proceeds of the tax herein imposed, when collected in the hands of the County Trustee, shall be used exclusively for salaries of the teachers, principals, superintendent, and other employees of the Lake County Board of Education.

**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 have been approved by two-thirds of the Quarterly County Court of Lake County. Upon such approval this Act shall become effective immediately, the public welfare requiring it. The approval of this Act shall be proclaimed by the presiding officer of the Quarterly County Court of Lake County and shall be certified by him to the Secretary of State as promptly as is reasonably possible.

**SECTION 6.** That the tax levied under this Chapter shall be collected from and after April 1, 1961, and every year thereafter, but otherwise, this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 7, 1961.

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