



February 05, 2025

Wheel 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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Wheel Tax

Private Acts of 1983 Chapter 68

SECTION 1. That for the privilege of using the public roads and highways, and for the privilege of operating a motor vehicle within Johnson County, Tennessee, 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, antique automobiles, 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 twenty dollars (\$20.00) per each such motor-driven vehicle. In addition to the foregoing, this tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or operates such motor-driven on, over, or upon the streets, roads, or highways of the county. 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 or reside without the bounds of the county, and who do not come within the provisions of this act.

SECTION 2. The tax herein levied shall be collected by the county clerk of Johnson County, who 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 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 tax shall be evidenced by a receipt, issued in duplicate by the clerk, the original of which shall be kept by the vehicle owner and by a decal or emblem also issued by the clerk, which shall be affixed on the lower right hand side of the vehicle windshield. Provided, however, that the privilege tax decal for motorcycles, motor-driven bicycles and scooters shall be placed on the top portion of the gasoline tank, but if such tank is not visible or exposed, then on any prominent and visible portion of that vehicle.

SECTION 4. The design of the decal or emblem shall be determined by the county clerk. The expense incident to the purchase of such decals and emblems 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 general fund of the county. For his or her services in collecting the tax, and in issuing the receipt therefor and delivering the decal or emblem to the owner, the clerk shall be entitled to a fee of one dollar (\$1.00) for each vehicle, motorcycle, motor-driven scooter and bicycle, it being the legislative intent that the clerk fee equal not more than five percent (5%) of the amount of tax paid; and further provided that this fee shall be deducted from the amount of tax paid. The clerk will faithfully account for, make proper reports of, and pay over to the county trustee at monthly intervals, all funds received by him or her for the payment of the tax.

SECTION 5. The privilege tax hereby 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, to operate this vehicle over the streets, roads and highways of the county from the purchase date of his state motor vehicle license plate or decal to the next succeeding date of renewal of such license plate or decal. If the privilege tax levied hereunder is paid at the time other than the purchase of state motor vehicle license plates or decals, such tax shall be prorated accordingly by the county clerk.

SECTION 6. In the event any vehicle for which the motor vehicle privilege tax has been paid and the emblem or decal issued and placed thereon by the owner, becomes unusable to the extent that it can no longer be operated over public roads; or in the event that the owner transfers the title to such vehicle, and completely removes therefrom and destroys the decal or emblem, and the owner makes proper application to the county clerk for the issuance of a duplicate decal or emblem to be used by him or another vehicle for the unexpired term for which the original decal or emblem was issued, and the clerk is satisfied that the applicant is entitled to the issuance of such duplicate decal or emblem, and the owner pays the hands of the county clerk the sum of two dollars (\$2.00), the clerk will then issue to such owner a duplicate receipt, canceling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the vehicle for which it is issued by the owner, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the roads for the remainder of the period for which the original decal or emblem was issued.

Likewise, in the event a decal or emblem becomes obliterated, erased or defaced, or is destroyed under the provisions of this act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the clerk showing such circumstances and facts to be true, then the county clerk, upon receipt from the owner of two dollars (\$2.00), may issue and deliver to the owner a duplicate decal or emblem.

SECTION 7. The proceeds from this tax shall be placed in the county general fund, and used exclusively for county purposes.

SECTION 8. It is the intent of the General Assembly of the State of Tennessee, that this act shall be construed as a measure providing for additional revenue for Johnson County.

SECTION 9. Any person violating the provisions of this act, or of any part thereof, shall upon conviction be guilty of a misdemeanor and shall be punished by imprisonment in the county jail or workhouse not more than one (1) year, or by fine of not less than twenty dollars (\$20.00) nor more than fifty dollars (\$50.00), or by both, in the discretion of the court.

SECTION 10. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 11. This act expressly repeals Chapter 343 of the Private Acts of 1974.

SECTION 12. This act shall have no effect unless the same shall have been approved by a two-thirds ($\frac{2}{3}$) vote of the commissioners present and constituting a quorum of the board of county commissioners of Johnson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Board of County Commissioners of Johnson County, and the action of the Board of County Commissioners of Johnson County shall be certified by him to the Secretary of State.

SECTION 13. For the purpose of approving or rejecting the provisions of this act, it shall be 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 12.

Passed: April 14, 1983.

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