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# Private Acts of 1983 Chapter 49

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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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## Private Acts of 1983 Chapter 49

**SECTION 1.** For the privilege of using the public roads, except state-maintained roads, in Jefferson County, there is levied on the privilege of operating motor-driven vehicles, (including motorcycles and motor-driven bicycles and scooters, but excluding farm tractors, selfpropelled farm machines not usually used on public highways or roads, all government owned motor-driven vehicles, and fire fighting equipment) a special privilege tax for the benefit of the county, of twenty-five dollars (\$25.00).

This tax shall be paid by the owner of each motor-driven vehicle, operated on the roads of Jefferson County, state-maintained roads excluded, at least thirty (30) days each year.

**SECTION 2.** It shall be a misdemeanor for any owner of a vehicle taxable hereunder to operate such vehicle upon the streets, roads or highways of the county, state-maintained roads excluded, unless the provisions of this Act are met. Provided further that nothing in this Act shall be construed as permitting the levy and collection of a tax against non-residents of Jefferson County.

Any new resident of Jefferson County shall be allowed thirty (30) days after establishing his residence in the county within which to comply with the provisions of this Act.

**SECTION 3.** The tax herein levied shall be collected by the County Clerk of Jefferson 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 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 4.** 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 bicycle and scooters be placed on the top portion of the gasoline tank, but if such tank is not visible, then on any prominent and visible portion of that vehicle.

**SECTION 5.** 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 clerk shall be paid from the general fund of the county.

**SECTION 6.** When this tax is paid and the provisions of this Act complied with by the power, he shall be entitled to operate the taxed, decal bearing, vehicle in the county for a period of one (1) year.

When a vehicle becomes taxable under this act for less than one year, the same proportionate reduction in cost shall be made, as is now made in the issuance of the privilege tax payable to the state and collected by the clerk, under the provisions of the general law.

**SECTION 7.** For his 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 \$1.25 for each vehicle, motorcycle, motor-driven scooter and bicycle, it being the legislative intent that the clerk's 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 wheel 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 for the payment of the tax.

**SECTION 8.** In the event any vehicle for which the wheel tax has been paid and the emblem or decal issued and placed thereon, 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 clerk for the issuance of a duplicate decal or emblem to be used by him on 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 a duplicate decal or emblem, and the owner pays into the hands of the clerk the sum of two dollars (\$2.00) the clerk will then issue to such owner a duplicate receipt, cancelling 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, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the county roads for the remainder of the period for which the original emblem was issued. Likewise, in the event a decal 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 clerk, upon receipt of two dollars (\$2.00) may issue and deliver to the owner a duplicate decal or emblem.

**SECTION 9.** The proceeds from this tax shall be placed in the county general fund, and used exclusively for county purposes. However, the County Legislative Body may provide that proceeds be deposited in other funds for specific purposes.

**SECTION 10.** Any person violating the provisions of this Act, upon conviction, shall be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00).

**SECTION 11.** The tax herein levied shall be collected on a date set by the Jefferson County Commission, and each subsequent year thereafter.

**SECTION 12.** 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 13.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Jefferson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Commission and certified by him to the Secretary of State.

**SECTION 14.** 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 approval as provided in Section 13.

**SECTION 15.** This law shall be in effect for the term of the Jefferson County School Bonds issued in 1983 or for fifteen (15) years whichever is longer.

Passed: March 21, 1983.

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