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# Taxation - Historical Notes

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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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Table of Contents

<b>Taxation - Historical Notes .....</b>	<b>3</b>
------------------------------------------	----------

# Taxation - Historical Notes

## **Wheel Tax**

The following is a listing of acts pertaining to taxation in Humphreys County which are no longer effective.

1. Private Acts of 1975, Chapter 130, established a \$15 wheel tax on all motor vehicles using the roads in Humphreys County, except for farm vehicles, motorcycles and government vehicles. Anyone using the said roads for 30 days in any year was subject to payment of the tax. It was declared to be a misdemeanor when one failed to comply. The County Court Clerk had the responsibility of collecting the tax and issuing decals to be prominently displayed on vehicles as evidence of payment. Procedures were established in the statute whereby transfers of the decals could take place and those replaced which might have been lost or stolen. The proceeds of the tax would be placed into the general fund. This Act was not approved by the Quarterly County Court of Humphreys County and therefore was rendered null and void under the Home Rule Amendment to the State Constitution.
2. Private Acts of 1978, Chapter 287, established a \$25 privilege tax on motor vehicles in Humphreys County. The County Court Clerk would collect the tax and issue decals. The proceeds of the tax would be allocated as follows: 12% to the city of Waverly, 4% to the city of McEwen, 4% to the city of New Johnsonville, and 80% to the general fund of Humphreys County exclusively for the county road department. All proceeds would be used for road maintenance and repair. This Act was not approved by the County Court and never took effect.

## **Taxation**

The following is a listing of acts pertaining to taxation in Humphreys County which are no longer effective.

1. Private Acts of 1826, Chapter 100, was the authority for the Quarterly Court of Humphreys County to levy a tax in the amounts stipulated in the Act. The proceeds of this tax would be used to repair the Court House and to build a bridge across Cypress Creek. The tax could be continued for a period of three years.
2. Private Acts of 1833, Chapter 302, declared that those citizens of Humphreys and Perry Counties who reside in the Brown's bend of the Duck River were authorized to enter their lands and other property for taxation in Hickman County and be exempt from the same in their own county.

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