



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

December 21, 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 1976 Chapter 211

**SECTION 1.** As used in this act, unless the context otherwise requires:

(a) "Public roads" means the public roads, streets, and highways in Houston County but does not include state maintained roads.

(b) "Motor vehicle" means any vehicle which is self-propelled but does not include any motor vehicle owned by any government agent or instrumentality or any farm tractor and any self-propelled farm machine not usually used for operation upon a public road.

(c) "Wheel tax" means the privilege tax levied by Section 2 of this act on each motor vehicle.

(d) "Decal" means an emblem which signifies payment of the privilege tax levied by Section 2 of this act.

(e) "Motorcycle" means every motor vehicle having a saddle for the use of the rider and designed to travel on not more than three (3) wheels in contact with the ground, but excluding a farm tractor or other farm motorcycle, or a motorcycle owned by a government agency or instrumentality.

**SECTION 2.** For the privilege of using the public roads in Houston County, there is levied upon each motor vehicle and its operation a special privilege tax of forty-five dollars (\$45.00) and ten dollars (\$10.00) for each motorcycle. Such tax is in addition to other taxes. The tax applies to motor vehicles, whose owner is a resident of Houston County or whose owner is a non-resident of Houston County and operates such vehicle on the public roads for a period of not less than thirty (30) days in any tax year.

The payment of such tax and the display of the decal entitles the owner of such motor vehicle to operate it over the public roads from March 1 of each year to midnight on the last day of February of the next succeeding year.

When a motor vehicle becomes taxable under the provisions of the act at a later date than March 1, the same proportionate reduction shall be made as to the cost of the wheel tax as is now provided for the issuance of motor vehicle registration and license for the State of Tennessee under Tennessee Code Annotated, Title 5, Chapter 47 [Title 55, Chapter 4].

As amended by: Private Acts of 2000, Chapter 78

**COMPILER'S NOTE:** The Act refers to T.C.A. Title 5, Chapter 47, this appears to be a mistake, as Title 5, Chapter 47 does not exist.

**SECTION 3.** The wheel tax shall be collected by the County Court Clerk of Houston County. Upon payment of the wheel tax, the Clerk shall issue a receipt in duplicate and a decal. The County Court Clerk shall not issue a state of Tennessee automobile license plate, sticker, decal or emblem to a resident of Houston County unless, at the same time, such resident purchases the appropriate Houston County Wheel Tax decal in accordance with this chapter.

All expenses of the County Court Clerk in providing the decal, the receipts and other records of such wheel tax shall be paid from the general fund of Houston County.

The design of the decal shall be determined by the Clerk. For his services in collecting the tax, the Clerk shall receive a fee of fifty cents (\$.50).

Each month, the Clerk shall report the amount of wheel tax collected and pay such amount to the Trustee of Houston County.

As amended by: Private Acts of 1978, Chapter 304

**SECTION 4.** Upon payment of the wheel tax, the owner of the motor vehicle shall receive the original receipt and a decal. The decal shall be affixed to the windshield of the motor vehicle in the lower right hand corner. The decal for motorcycles shall be affixed on the top portion of the gasoline tank, but if such tank is not visible then the decal shall be placed on any prominent and visible portion of said vehicle. The decal for motorcycles shall be of a different color than the decal issued for motor vehicles.

**SECTION 5.** Upon application to the County Court Clerk and the payment of a fee of fifty cents (\$.50), a duplicate receipt and a duplicate decal shall be issued to the owner when:

(a) The motor vehicle or motorcycle on which the tax is paid becomes unusable or is destroyed or damaged and cannot be operated and the owner destroys the decal;

(b) The owner transfers the title to the motor vehicle or motorcycle on which the tax is paid and destroys the decal;

(c) The motor vehicle or motorcycle on which the tax is paid ceases to be operated on the public roads and the destroyed; or

(d) A decal becomes obliterated, defaced or illegible.

**SECTION 6.** The proceeds from the wheel tax shall be placed by the Trustee into a special account, designated as the "Growth and Building Fund," to fund existing debt as well as various growth and development projects in and for Houston County and the public debt associated with such projects. The Legislative Body of Houston County shall designate by resolution the manner in which such funds shall be expended.

As amended by: Private Acts of 1977, Chapter 2  
Private Acts of 2000, Chapter 78

**SECTION 7.** The tax levied under this chapter shall be collected for the tax year beginning March 1, 1977, and every year thereafter.

As amended by: Private Acts of 1977, Chapter 2

**SECTION 8.** It is a misdemeanor to operate, drive or impel a motor vehicle or motorcycle taxable under this act on the public roads of Houston County without the payment of such wheel tax and without the decal being displayed in accordance with this act. Any person violating the provisions of this act shall, upon conviction, be fined not less than fifty dollars (\$50.00) nor more than one hundred dollars (\$100.00).

As amended by: Private Acts of 1987, Chapter 19

**SECTION 9.** It is the intent of the General Assembly that this act be construed as a measure providing for additional revenue for Houston County.

**SECTION 10.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Houston County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

**SECTION 11.** 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 10.

Passed: February 25, 1976.

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