



November 22, 2024

Private Acts of 1979 Chapter 92

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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Private Acts of 1979 Chapter 92

SECTION 1. Hickman County by resolution of its county legislative body is authorized to levy a tax on all phosphate rock, ore, or other phosphate bearing material severed from the ground within its jurisdiction. The tax shall be levied for the use and benefit of Hickman County only and all revenues collected from the tax, except deductions for administration and collection provided for herein, shall be allocated to Hickman County.

Administration and collection of this tax shall be by the county clerk of Hickman county who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this act.

SECTION 2. The rate of the tax shall be set by the county legislative body, but shall not exceed ten cents (10¢) per ton of phosphate rock, ore, or other phosphate bearing material severed from the ground in the county. Every interested owner shall be liable for this tax to the extent of his interest in such products. The owner shall become liable at the time the phosphate rock, ore, or other phosphate bearing material is severed from the earth and ready for sale, whether before processing or after processing as the case may be.

The tax is levied upon the entire production in the county regardless of the place of sale or the fact that delivery may be made outside the county. The tax shall accrue at the time the phosphate rock, ore, or other phosphate bearing material severed from the earth and in its natural or unprocessed state. The tax levied shall be a lien upon all phosphate rock, ore, or other phosphate bearing material severed in the county and upon all property from which it is severed, including but not limited to mineral rights of the producer, and such lien shall be entitled to preference over all judgments, encumbrances or liens whatsoever created.

SECTION 3. The tax levied by this act shall be due and payable monthly on the first day of the month next succeeding the month in which the phosphate rock, ore, or other phosphate bearing material is severed from the soil. For the purpose of ascertaining the amount of tax payable it shall be the duty of all operators in Hickman County to transmit to the county clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues, a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of phosphate rock, ore, or other phosphate bearing material severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such other information as the county clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 4. The tax levied by this act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When any operator shall fail to make any return and pay the full amount of the tax levied on or before such date there shall be imposed, in addition to other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed there shall also be added to the amount of tax and penalty due interest thereon at the rate of six percent (6%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing phosphate rock, ore, or other phosphate bearing material from a production unit from which such rock, ore, or material has been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the district attorney general for Hickman County upon the request of the county clerk.

All such penalties and interest imposed by this act shall be payable to and collectible by the county clerk in the same manner as if they were a part of the tax imposed and shall be retained by the office of the county clerk to help defray the expenses of administration and collection.

Any person required by this act to make a return, pay a tax, keep records, or furnish information deemed necessary by the county clerk for the computation, assessment, or collection of the tax imposed by this act, who fails to make the return, pay the tax, keep the records, or furnish the information at the time required by law or regulation is, in addition to other penalties provided by law, guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment for not more than one (1) year or both.

Any person who wilfully or fraudulently makes and signs a return which he does not believe to be true and correct as to every material fact is guilty of a felony and subject to the penalties prescribed for perjury under the laws of this state. For purposes of this section the word "person" also includes an officer or employee of a corporation or a member or employee of a partnership who is under duty to perform the act

in respect to which the violation occurs.

SECTION 5. When any person shall fail to file any form, statement, report or return required to be filed with the county clerk, after being given written notice of same, the clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. As assessment made by the county clerk pursuant to this authority shall be binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return together with such supporting evidence as the county clerk may require indicating precisely the amount of the alleged inaccuracy.

SECTION 6. All revenues collected from the severance of phosphate rock, ore, or other phosphate bearing material in Hickman County less an amount of three percent (3%) of the tax and all of the penalties and interest collected, which shall be retained by the office of the county clerk and credited to its current service revenue to cover the expenses of administration and collection, shall be remitted by the county clerk to Hickman County. These revenues shall become a part of the general funds of Hickman County, subject to appropriation by the county legislative body.

Any adjustment of taxes, penalties or interest with Hickman County which is deemed necessary in order to correct any error may be made on a subsequent disbursement to that county.

SECTION 7. This act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Hickman County before September 1, 1979. Its approval or nonapproval shall be proclaimed by the presiding officer of the Hickman County legislative body and certified by him to the secretary of state.

SECTION 8. 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 7.

Passed: April 19, 1979.

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