



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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General Purpose 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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Table of Contents

General Purpose Tax	3
Private Acts of 1929 Chapter 873	3

General Purpose Tax

Private Acts of 1929 Chapter 873

SECTION 1. That this Act shall apply to all counties of the State having a population of not less than 17,370, nor more than 17,380, according to the Federal Census of 1920, or any subsequent Federal Census.

SECTION 2. That any such county, acting by and through its Quarterly County Court, shall be and is hereby authorized to levy and collect annually for general county purposes a tax not to exceed Thirty-five Cents (35¢) on each One Hundred Dollars (\$100.00) of taxable property in such county, and this authority shall exist in the Quarterly County Court regardless of the amount of such taxes authorized to be levied and collected by the general revenue law of the State, or otherwise.

SECTION 3. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 11, 1929.

COMPILER'S NOTE: The constitutionality of this statute was attacked but upheld by the Supreme Court in Nashville, Chattanooga and S&L Railroad v. Marshall County, 161 Tenn. 239, 30 S.W.2d 268 (1930).

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