



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Motor Vehicle Privilege Tax

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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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# Motor Vehicle Privilege Tax

## Private Acts of 2018 Chapter 35

SECTION 1. In addition to other presently or hereinafter levied special privilege taxes upon motor vehicles taxable by the state, for the privilege of using the public roads and highways in Henry County, Tennessee, there is levied upon all motor vehicles taxable by the state, and upon the privilege of the operation thereof, except disabled veterans and prisoners of war as provided in Tennessee Code Annotated S 5-8-102, and any other exemptions provided by general law, a special privilege tax for the benefit of such county, which tax shall be in the amount of twenty-five dollars (\$25.00) for each such motor vehicle, the owner of which resides within said county. This tax applies to, is a levy upon, and shall be paid on each motor vehicle, the owner of which resides within Henry County.

SECTION 2. The tax levied under this act shall be paid to and collected by the County Clerk of Henry County, who is authorized by Tennessee Code Annotated S 67-4-103 to collect such privilege taxes. The County Clerk shall collect this tax at the same time the Clerk collects the state privilege tax levied upon the operation of a motor vehicle over the public highways of this state. The County Clerk shall not issue a state registration for the operation of a motor vehicle taxable under this act unless at the same time the owner pays the privilege tax due under the provisions of this act. The County Clerk shall deduct a fee of five percent (5%), or such higher or lower fee as may from time to time be authorized under Tennessee Code Annotated S 8-21-701 for receiving and paying over county revenue, from the amount of taxes collected and paid over to the County Trustee.

SECTION 3. Payment of the privilege tax imposed by this act shall be evidenced by a receipt, issued in duplicate by the County Clerk, the original of which shall be kept by the owner of the motor vehicle. The owner of the motor-driven vehicle shall make available for inspection the original of said receipt at any time law permits inspection of the vehicle registration.

SECTION 4. The motor vehicle privilege tax levied under this act, when paid, together with full, complete, and explicit performance of and compliance with all provisions of this act by the owner, shall entitle the owner of the motor vehicle for which said tax was paid to operate the vehicle or allow the vehicle to be operated over the streets, roads, and highways of the county for a period of one (1) year which will run concurrently with the period established by Tennessee Code Annotated S 55-4-104 for state registration fees.

SECTION 5. Any person violating provisions of this act, or any part thereof, commits a misdemeanor and shall, upon conviction, be subject to the same penalties provided for in Tennessee Code Annotated SS 5-8-102 and 55-4-105, or other applicable general law.

SECTION 6. All revenue generated from the privilege tax imposed under this act shall be allocated to the Henry County Board of Education for purposes of capital improvements or service of debts incurred to fund capital improvements.

SECTION 7. 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 this 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 8. This act shall have no effect unless it is approved by a two thirds (2/3) vote of the legislative body of Henry County. Its approval or non-approval shall be proclaimed by the presiding officer of the county legislative body and certified to the Secretary of State.

SECTION 9. For the purposes 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, if approved prior to July 1 ,2018, by the legislative body of Henry County, Tennessee, then this Act shall become effective July 1 , 2018, or if approved on or after July 1 , 2018, then this Act shall become effective as provided in Section 8.

SECTION 10. This act shall cease to be in effect July 1, 2025.

Passed: March 23, 2018.

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