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Chapter XI - Taxation

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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Chapter XI - Taxation

Assessor of Property

Private Acts of 1947 Chapter 576

SECTION 1. That the County Register of the County of Bedford, State of Tennessee, shall not record any deed conveying real estate in said County unless same bears the stamp of the Tax Assessor of said County, certifying that said Tax Assessor has copied the names of the vendor and vendee in said deed of conveyance for the purpose of making proper corrections on his roll of assessments.

SEC. 2. That it shall be the duty of the Tax Assessor of Bedford County to be present in person, or to have a deputy present, at his office in the Courthouse during office hours. It shall be the further duty of the Tax Assessor to stamp or to cause to be stamped all deeds presented at his office, with a stamp showing that he has copied the name of the vendor and vendee in said deed of conveyance for the purpose of making proper corrections on his roll of assessments. It shall be the duty of the Tax Assessor to correct his tax rolls in all such cases so that the tax rolls of Bedford County will be kept up to date and will show the correct owners of real estate to the end that property may be assessed in the name of the true owners thereof. Failure of the Tax Assessor of Bedford County to comply with the provisions of this Act shall constitute misconduct in office and subject him to removal from office under Sections 1877 et seq. of the Code of Tennessee.

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

Passed: February 28, 1947.

Private Acts of 1947 Chapter 724

COMPILER'S NOTE: The provisions of this act dealing with the minimum compensation of the assessor and the assessor's deputies may have been superseded by general law. See Tennessee Code Annotated §67-1-508.

SECTION 1. That the compensation of the Tax Assessor in all Counties of the State of Tennessee having a population of not less than 23,141 nor more than 23,161 according to the Federal Census of 1940 or any subsequent Federal Census be and the same is hereby fixed at the sum of Thirty-six Hundred (\$3,600.00) Dollars per annum, payable in equal monthly installments out of the General Fund of said County. Provided, however, that from and after the first day of September, 1968, the compensation of said tax assessor shall be Seven Thousand (\$7,000.00) per annum, payable in equal monthly installments out of the general fund of said county.

As amended by: Private Acts of 1965, Chapter 276

SEC. 2. That the said Tax Assessor is hereby authorized to receive an additional sum, in such amount as the Quarterly County Court may by resolution specify, as reimbursement for the expenses incurred by said Tax Assessor in the conduct of his office. And the said Quarterly County Court may require such report or records of the said Tax Assessor to substantiate his claim for expenses as to said court seems proper. Provided, however, that for the years 1965, 1966, 1967, and until September 1, 1968, the Tax Assessor shall be paid Eight Hundred Fifty Dollars (\$850.00) each quarter as reimbursement for his expense, to be paid on or before the 20th day following the preceding quarter, the first payment to be due April 20, 1965. Said quarterly reimbursement for expenses will be paid out of the general fund of said county and no claim nor substantiation thereof shall be required of said Tax Assessor.

As amended by: Private Acts of 1965, Chapter 276

SEC. 3. That said Tax Assessor must possess a general knowledge of the value of farm equipment, office equipment, manufacturing equipment and machinery, live stock, household furnishings, and transportation equipment.

SEC. 4. That said Tax Assessor must have the equivalent of a high school education, some practical experience in the buying and selling of real estate in said County, must be able to distinguish between the values of farm land, timber land, commercial property, industrial property, potential subdivision property, as well as complete and full knowledge of the cost of improvements located thereon and the replacement cost of said improvements.

SEC. 5. That the Tax Assessor must have been a resident and citizen of said County at least five years prior to his election to that office and must be a freeholder or householder.

SEC. 6. That the office of Tax Assessor shall be kept open to the public during the same office hours as

(5) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings, or accommodations in any hotel;

(6) "Operator" means the person operating the hotel whether as owner, lessee, or otherwise, and shall include governmental entities;

(7) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, governmental unit other than the United States or any of its agencies; or any other group or combination acting as a unit; and

(8) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings, or accommodations in a hotel for a period of less than thirty (30) continuous days.

SECTION 2. The legislative body of Bedford County may levy a privilege tax on occupancy of hotels located within the county but outside the boundaries of any municipality that has levied a tax on hotel occupancy prior to the county's levy, as permitted by Tennessee Code Annotated § 67-4-1425, upon the privilege of occupancy by each transient in any hotel in an amount not to exceed seven and one-half percent (7.5%) of the rate charged by the operator. The occupancy tax imposed is a privilege tax upon the transient occupying such room or other accommodation and is to be collected and distributed according to this act. The rate of the tax may be modified by the county legislative body; provided, that the rate must not exceed seven and one-half percent (7.5%). This privilege tax is in addition to all other taxes levied or authorized to be levied whether in the form of excise, license, or privilege taxes, and is in addition to all other fees and taxes now levied or authorized to be levied.

SECTION 3. The proceeds of the tax authorized by this act must be used to support local tourism and economic development. The county legislative body shall specify the use of the proceeds by resolution.

SECTION 4.

(a) Each and every operator shall add the tax to each invoice prepared by the operator for the occupancy of the hotel. The invoice must be given directly to or transmitted to the transient. The operator shall collect the tax from the transient and shall remit it to the clerk.

(b) When a person has maintained occupancy for thirty (30) continuous days, that person shall receive from the operator a refund or credit for the tax previously collected from or charged to that person, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

SECTION 5. All operators who lease, rent, or charge for any rooms or spaces in hotels within the county shall remit the tax collected from transients to the clerk not later than the twentieth day of each month for the preceding month. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for the occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the county shall be that of the operator.

SECTION 6. The clerk is responsible for the collection of the tax and shall place the proceeds of the tax in accounts for the purposes stated in this act. The operator shall file under oath a monthly tax return with the clerk together with the number of copies reasonably required by the clerk for the collection of the tax. The report of the operator must include facts and information as may be deemed reasonable for the verification of the tax due. The clerk shall develop the form of the report and the county legislative body shall approve the report prior to its use. The clerk shall audit each operator in the county at least once per year and shall report on the audits made on a quarterly basis to the county legislative body. The county legislative body may adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this act, including the form for reports.

SECTION 7. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the consideration, or that if added, any part will be refunded.

SECTION 8.

(a) Taxes collected by an operator that are not remitted to the clerk on or before the due date are delinquent. An operator is liable for interest at the rate of twelve percent (12%) per annum on delinquent taxes from the due date, and additionally for a penalty of one percent (1 %) for each month or fraction of a month the taxes are delinquent. The interest and penalty become a part of the tax required to be remitted.

(b) Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is an offense that constitutes a misdemeanor punishable upon conviction by a fine not in excess of fifty dollars (\$50.00). As used in this subsection, "each occurrence" means "each day".

(c) Nothing in this section prevents the clerk from pursuing any civil remedy available to the collector by law, including issuing distress warrants and the seizure of assets, to collect any taxes due or delinquent under this act.

SECTION 9. It is the duty of every operator liable for the collection and payment to the county of any tax imposed by this act to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of the tax as the operator may have been liable for the collection of and payment to the county, which records the clerk has the right to inspect at all reasonable times.

SECTION 10.

(a) The clerk in administering and enforcing the provisions of this act shall have as additional powers, those powers and duties with respect to collecting taxes under Tennessee Code Annotated, Title 67, or otherwise provided by law for the county clerks.

(b) Upon any claim of illegal assessment and collection, the taxpayer has the remedies provided in Tennessee Code Annotated, Title 67, it being the intent of this act that the provisions of law that apply to the recovery of state taxes illegally assessed and collected also applies to the tax levied under the authority of this act; provided further, the clerk possesses those powers and duties as provided in Tennessee Code Annotated § 67-1-707 for the county clerks. With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the clerk under the authority of this act must be refunded by the clerk.

(c) Notice of any tax paid under protest must be given to the clerk and the resolution authorizing levy of the tax must designate a county officer against whom suit may be brought for recovery.

SECTION 11. If any provision of this act or the application of any provision of this act to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the act that 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 12. This act shall have no effect unless it is approved by two-thirds (2/3) vote of the county legislative body of Bedford County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by the presiding officer of the county legislative body to the secretary of state.

SECTION 13. 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 on the first day of the month following approval as provided in Section 12, the public welfare requiring it.

Passed: March 20, 2020

Privilege Tax - Solid Waste Disposal

Private Acts of 1991 Chapter 52

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

1. "Landfill" means land used for disposal of solid waste by filling or covering.
2. "Operator" means the person in charge of the operation of landfill in Bedford County.
3. "Person" means any and all persons, natural or artificial, including any individual, firm or association, and municipal or private corporation organized or existing under the laws of this state or any other state, and any state or local governmental entity.
4. "Solid waste" means any garbage, refuse, including without limitation, recyclable materials when they become discarded, or sludge from a waste treatment plant, water supply treatment plant, or air pollution control facility and any other discarded material, including solid, liquid, semisolid, or contained gaseous material resulting from industrial, commercial, and agricultural operations, and from community activities, but does not include solid or dissolved material in domestic sewage, or solid or dissolved materials in irrigation return flows or industrial discharges which are point sources subject to permits under Section 402 of the Federal Water Pollution Control Act (compiled at 33 U.S.C. Section 342), as amended, or source, special nuclear, or by-product material as defined by the Atomic Energy Act of 1954 (compiled at 42 U.S.C. Section 2011, et seq.), as amended.

SECTION 2. The legislative body of Bedford County, by resolution, is authorized to levy a tax for the privilege or disposing of solid waste at a landfill located in Bedford County at a rate not to exceed ten dollars (\$10.00) per ton of solid waste.

SECTION 3. The proceeds received by the county from the tax shall be retained by the county and deposited into the general fund of the county. This tax shall be used by Bedford County to offset expenses realized by the county resulting from a landfill operation within the county, including, but not limited to, road maintenance and repair, the employment of a qualified inspector or inspectors, vehicles, equipment and test services for the purposes of monitoring and inspecting solid waste disposal in Bedford County.

SECTION 4. Such tax shall be collected by the operator of the landfill prior to authorizing the disposal of the solid waste at the landfill. Such tax shall be collected by such operator from the disposer of the solid waste, and shall be remitted to the county clerk as provided in this act.

SECTION 5.

(a) The tax levied by this act shall be due and payable monthly on the fifteenth (15th) day of the month next succeeding the month in which the solid waste disposal occurs, and shall be remitted to the county clerk of Bedford County not later than the fifteenth (15th) day of each month for the preceding month upon forms provided by the county clerk. The return shall be accompanied by a remittance covering the amount of tax due as computed by the operator.

(b) For the purpose of compensating the operator for remitting the tax levied by this act, the operator shall be allowed two percent (2%) of the amount of the tax due and remitted to the county clerk in the form of a deduction in submitting the report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

SECTION 6. The county clerk shall be responsible for the collection of such tax. A monthly tax return shall be filed under oath with the county clerk by the operator with such number of copies thereof as the county clerk may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the county clerk and approved by the county legislative body prior to use. The county clerk shall audit each operator in the county at least once a year and shall report on the audits made on a quarterly basis to the county legislative body.

SECTION 7. 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. An operator is liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and is liable for an additional penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent.

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

SECTION 8. 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 performing solid waste disposal at a landfill in Bedford County. Restraining proceedings shall be instituted in the name of the county by the sheriff upon the request of the county clerk.

SECTION 9. 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, the county clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An 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. 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 10.

(a) It is a violation of this act for 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, to fail to make the return, pay the tax, keep the records, or furnish the information at the time required by law or regulation. It is a violation for any person to willfully or fraudulently make and sign a return which he does not believe to be true and correct as to every material fact.

(b) Violations of the provisions of this act shall be punishable by a fine of not more than one thousand dollars (\$1,000). Each day the violation continues shall constitute a separate offense.

(c) For purposes of this section, "person" also includes an officer or employee of a corporation or a member or employee of a partnerships who is under duty to perform the act in respect to which a violation occurs.

SECTION 11. It is the duty of every operator liable for the collection and payment to the county of any tax imposed by this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of tax due and payable to the county. The county clerk has the right to inspect such records at all reasonable times.

SECTION 12. The county clerk in administering and enforcing the provisions of this act has as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law. For services in administering and enforcing the provisions of this act, the county clerk is entitled to retain as a commission five percent (5%) of the taxes collected. Upon any claim of illegal assessment and collection, the taxpayer has the remedies provided in Tennessee Code Annotated, Title 67. It is the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected shall also apply to the tax levied under the authority of this act. The provisions of Tennessee Code Annotated, Section 67-1-707, shall be applicable to adjustments and refunds of such tax.

With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the county clerk under authority of this act shall be refunded by the county clerk. Notice of any tax paid under protest shall be given to the county clerk and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

SECTION 13. The county legislative body is authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this act, including the form for reports and monitoring and inspection of landfills, vehicles disposing of solid waste, and solid waste for disposal at such landfills to ensure compliance with all laws, rules and regulations governing the operation or maintenance of landfills and solid waste disposal.

SECTION 14. 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 the 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 15. This act shall have no effect unless it is approved by a two-thirds (b) vote of the county legislative body of Bedford County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and shall be certified by such presiding officer to the Secretary of State.

SECTION 16. 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, this act shall take effect upon being approved as provided in Section 15.

PASSED: March 20, 1991.

Taxation - Historical Notes

Gaming Amusement Devices

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Bedford County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1813, Chapter 16, stated that the commissioners heretofore appointed to regulate the town of Shelbyville in Bedford County may pass such ordinances as are necessary, may assess property for taxation and report the same to the county court, which taxes shall be collected by the sheriff in the normal manner. The sheriff was required to hold the election for the five commissioners.
2. Acts of 1815, Chapter 171, appointed Samuel King, William McGee, Howell Dowdy, Clement Cannon, Michael Fisher, James Dixon, and John Thompson as commissioners of Duck River navigation. The county court would appoint three citizens to view the river from Three Forks to the Maury County line and report back to the court. When this report is in, and accepted, the county court will lay a tax on all lands, lots, polls, taverns, inn keepers, et al, from year to year until sufficient money is raised to clear the river. No dam was to be erected on the river from the ford above Shelbyville to Fayetteville.
3. Public Acts of 1824, Second Session, Chapter 105, authorized the court of pleas and quarter sessions to lay a tax on all taxable property in Bedford County, not exceeding the state tax, for the next two years, to secure the necessary funds to purchase a site and erect a suitable house thereon for the accommodation of the poor in the county. The court was further vested with all the power and authority essentially and incidental to the accomplishment of this objective, such

as to appoint commissioners and hire overseers.

4. Private Acts of 1915, Chapter 325, provided that the tax assessor of Bedford County, using the 1910 Federal Census figures, shall be paid the sum of \$1,000.00 per year, which shall be in the place and stead of all other fees, commissions, and income now allowed him by law.

Taxation

The following is a listing of acts pertaining to taxation in Bedford County which are no longer effective. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1831, Chapter 73, Section 3, stated that the entire state tax of Bedford County be remitted to Bedford County and to be applied in part to the building of the courthouse.
2. Private Acts of 1931, Chapter 14, authorized the quarterly county court of Bedford County to levy and collect an annual tax for general county purposes not to exceed forty-five cents on each \$100.00 of taxable property in the county.
3. Private Acts of 1991, Chapter 65, would have applied a hotel/motel tax on Bedford County, but according to the county clerk, the act was not ratified locally and therefore never became law.
4. Private Acts of 1991, Chapter 98, would have applied a hotel/motel tax on Bedford County, but according to the county clerk, the act was not ratified locally and therefore never became law.

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