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# Highway 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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# Highway Tax

## Private Acts of 1947 Chapter 301

**COMPILER'S NOTE:** This act has never been specifically repealed, but it appears to have been superseded by Private Acts of 1959, Chapter 265, which is the current road law of Blount County. Section 15 of the road law authorizes the quarterly county court, now county legislative body, to levy and collect taxes on all taxable property for the building and maintaining of highways and roads.

**SECTION 1.** That for the purpose of providing funds to maintain and construct roads, highways and bridges and the purchase of tools, machinery and equipment and the hiring of labor and the purchase of materials in Counties of this State having a population of not less than 41,050 and not more than 41,150 according to the Federal Census of 1940 or any subsequent Federal Census, the Quarterly County Court of the Counties to which this Act is applicable are hereby authorized to levy and collect a tax for the constructing and maintaining of roads and highways in said Counties.

**SEC. 2.** That said tax shall be fixed and determined by the Quarterly County Court of the Counties to which this Act is applicable, and shall be a part of the tax levy of said Counties and be collected as all other taxes are collected.

**SEC. 3.** That said tax shall be levied on all the taxable property in said Counties for the purposes herein set forth, and the money so collected shall go into and become a part of the general highway funds of the Counties to which this Act is applicable.

**SEC. 4.** That the Trustee of the Counties to which this Act is applicable shall pay over to the Treasurer of any City in said Counties constructing and maintaining roads, highways and streets, the amount of said funds received from the tax hereinbefore authorized, which shall bear the same ratio to the entire amount collected from said tax as the population of said City or Cities bears to the entire population of the Counties. Provided, however, that said funds paid over to said Treasurer of said Cities shall be kept separate from all other funds and used for the purposes herein provided for said County funds to be used.

**SEC. 5.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: February 18, 1947.

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