



July 22, 2024

Poor Persons 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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Poor Persons Tax

Private Acts of 1935 Chapter 705

SECTION 1. That the Quarterly County Court of any County in Tennessee, having a population of not less than 22,860, nor more than 23,000 under the Federal Census of the year 1930, or any subsequent Federal Census, be and is hereby authorized and empowered to levy and assess a tax of not more than Twenty-five Cents upon each one hundred dollars worth of taxable property in said County. Said tax may be levied at any Quarterly Session of said Court during the year 1935 and not later than the July Quarterly Session, and at each Quarterly Session of April or July of each year thereafter.

As amended by: Private Acts of 1949, Chapter 738

SECTION 2. That said taxes are cumulative and in addition to any other taxes that the Quarterly County Court of said County is now or may hereafter by authorized to levy and collect, and the tax authorized in Section 1 hereof shall not be computed in determining the amount of taxes said County Court may under other laws be now or hereafter authorized to levy.

SECTION 3. That said taxes shall be collected by the Trustee of said County in the same manner and subject to the same penalties for non-payment as is now provided for the collection of State and General County Tax, and shall be disbursed on the warrant of the County Judge or Chairman for the purpose hereinafter enumerated in the same way as the general County tax is now disbursed.

SECTION 4. That said tax provided for in Section 1 hereof, shall be applied for the purpose of maintaining, caring for and burial of the poor of said County; maintaining and caring for the poor insane of said County; and defraying any and all expenses incurred in caring for poor persons afflicted with contagious diseases and enforcement of quarantine therefor in said County, as the County Court may at any regular Session direct or determine.

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

Passed: April 22, 1935.

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