



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Motor Vehicle 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 Tax

## Private Acts of 1975 Chapter 62

**SECTION 1.** For the privilege of using the public roads and highways in Cannon County, Tennessee, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motor-driven bicycles and scooters and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such county, which tax shall be in addition to all other taxes, and shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle during each registration year.

As amended by: Private Acts of 1979, Chapter 131

**SECTION 2.** This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or who operates such a motor-driven vehicle on, over, or upon the streets, roads, or highways of said county for a period of as many as thirty days, during any year hereafter beginning March 1st and ending the next succeeding April 15th.

Residence in the county shall constitute prima facie evidence of use by such resident of roads and highways of the county without regard to whether such resident resides within the boundaries of a municipal corporation within the county. Any person establishing a new residence within the county shall be allowed thirty (30) days thereafter within which to comply with the provisions of this Act.

This tax also applies to, is a levy upon, and shall be paid on each motor-driven vehicle owned by motor vehicle manufactures and dealers issued registration plates under the category of dealer.

As amended by: Private Acts of 1979, Chapter 131  
Private Acts of 1992, Chapter 152

**SECTION 3.** It shall be and is hereby declared a misdemeanor and punishable as such for any owner of a vehicle to operate or allow to be operated any motor-driven vehicle over the streets, roads, or highways of such county without the payment of the tax herein provided having been made as herein required, prior to such operation thereof. Provided further that nothing in this Act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the county to which this Act applies and to owners of such vehicles using the streets, roads, and highways of such county, who live or reside without the bounds of said county, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

As amended by: Private Acts of 1979, Chapter 131.

**SECTION 4.** The tax herein levied shall be paid to and collected by the county court clerk of Cannon County, who shall collect this tax at the same time he collects the state registration tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The clerk of Cannon County shall not issue to a resident of such county, a State license for the operation of a motor-driven vehicle taxable hereunder, unless, at the same time, such owner shall purchase the license or pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act.

**SECTION 5.** Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem, also issued by the clerk, which decal or emblem shall be displayed by affixing the same on and to the lower right-hand side of the windshield of the motor-driven vehicle for which same was issued.

The design of the decal or emblem shall be determined by the clerk and the expense incident to the purchase thereof, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the clerk, shall be paid from the general funds of the county.

**SECTION 6.** The privilege tax or wheel tax herein and hereby levied, 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-driven vehicle for which said tax was paid, and on the windshield of which the decal or emblem has been affixed as herein provided, to operate this vehicle over the streets, roads, and highways of the county from March 1st of each year to the next succeeding April 15th. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, at a later date than April 15th, of each year, the same proportionate reduction shall be made as to the cost of the privilege tax or wheel tax, or the amount to be paid into the hands of the clerk therefor, as is now made in the issuance of the registration tax payable to the State of Tennessee and collected by the clerk, under the provisions of

the general laws of this State.

**SECTION 7.** For his services in collecting the aforesaid tax, and in issuing the receipt therefor and delivering the decal or emblem to the owner, he shall be entitled to a fee of twenty-five cents (25¢). The clerk will faithfully account for, make proper reports of, and pay over to the Trustee of the County at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax or wheel tax.

The proceeds of the tax, when collected and paid into the hands of the Trustee, shall be deposited in the general funds of the county and shall be used for the county's school building or expansion program.

**SECTION 8.** In the event any motor-driven vehicle for which the privilege tax or wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceased to operate same on the public roads, streets, or highways of said county, or in the event the owner transfers the title to the motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the clerk the sum of twenty-five cents (25¢), the clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the windshield of the motor-driven vehicle for which it is issued, as herein-above provided, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such county until the next following April 15th. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced or is destroyed under the provisions of this Act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the clerk, showing such circumstances and facts to be true, then the clerk, upon receipt from the owner of twenty-five cents (25¢), may issue and deliver to the owner, a duplicate decal or emblem.

**SECTION 9.** The tax levied under this Chapter shall become effective with the beginning of the motor vehicle registration period establishing by general law for the 1976 registration year and shall remain effective for each year thereafter for subsequent registration years.

**SECTION 10.** It shall be and is hereby declared a misdemeanor and punishable as such for any motor-driven vehicle, taxable hereunder, to be driven or impelled over or upon the streets, roads, highways of the county to which this Act is applicable without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof.

As amended by: Private Acts of 1979, Chapter 131

Any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Fifteen Dollars (\$15.00), nor more than Fifty Dollars (\$50.00).

**SECTION 11.** It is the intent of the General Assembly of the State of Tennessee, that this Act be construed as a measure providing for additional revenue for the county affected.

**SECTION 12.** This Act shall have no effect unless it is approved by a majority of the number of qualified voters of the county voting in an election on the question of whether or not the Act should be approved. The election may be held in connection with and at the same time as any other countywide referendum, but in no event later than December 1, 1975. The ballots used in the election shall have printed on them the title or substance of this Act and voters shall vote for or against its approval. The votes cast in the election shall be canvassed and results proclaimed by the Cannon County Commissioners of Elections and certified by them to the Secretary of State as provided by law in the case of general elections. The qualification of voters voting on the question shall be the same as those required for participation in general elections. All laws applicable to General Elections shall apply to the determination of the approval or rejection of this Act. The costs of the election shall be paid by Cannon County.

**SECTION 13.** For the purpose of approving or rejecting the provisions of this Act, as provided in Section 12, it shall take effect on becoming a law, the public welfare requiring it, but for all other purposes, it shall become effective only upon being approved as provided in Section 12, and the tax levied herein shall apply to the motor vehicle registration year commencing April 1, 1976, and thereafter.

Passed: April 17, 1975.

**COMPILER'S NOTE:** The Private Acts of 1975, Chapter 62, was never confirmed by Cannon County officials to the Secretary of State's Office that it had been acted upon by local government. The act requires in section 12 that it be "approved by a majority of the qualified voters of the county voting in an election on the question of whether or not the act should be approved." This vote was not reported to the Secretary of State's office as having occurred. Thus, the Private Acts of 1975, Chapter 62, would seem to be inoperative though it was amended both in 1979 (Chapter 131) and 1992 (Chapter 152) and both of these amendments were properly approved and certified to the Secretary of State's Office.

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