



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

November 22, 2024

Private Acts of 1976 Chapter 264

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,

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

Table of Contents

Private Acts of 1976 Chapter 264	3
---	----------

Private Acts of 1976 Chapter 264

SECTION 1. For the privilege of using the public roads and highways, in Carroll County, there is levied upon motor-driven vehicles, including motorcycles and motor-driven bicycles and scooters, and upon the privilege of the operation thereof, a special privilege tax for the benefit of such county. The tax shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle and for each such motorcycle, or motor-driven bicycle and scooter. Farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and all motor-driven vehicles owned by any governmental agency or governmental instrumentality are excluded and exempt from such privilege tax. Nothing in this Act shall be construed as permitting and authorizing the levy and collection of a tax against non-residents of Carroll County or against owners of such vehicles using the streets, roads, and highways of Carroll County, who live or reside outside the bounds of the County but who do not come within the provisions of this Act, and within a reasonable construction of such provisions.

Any new resident of Carroll County shall be allowed thirty (30) days after establishing his residence in the county within which to comply with the provisions of this Act.

SECTION 2. The tax shall be paid to and collected by the County Court Clerk of Carroll County, who shall collect his tax at the same time that he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk shall not issue to a resident of Carroll County a state license for the operation of a motor-driven vehicle unless, at the same time, such owner shall pay the privilege tax for the operation of each of his motor-driven vehicles under the provisions of this Act.

Payment of such tax shall be evidence [sic] by a receipt, issued in duplicate by the Clerk. The original of the receipt shall be kept by the owner of the motor-driven vehicle with the owner's certificate of registration and exhibited as now required by the general law of the State of Tennessee for the owner's Certificate of Registration as defined in Tennessee Code Annotated, 59-408(a) and 59-408(b).

COMPILER'S NOTE: Former T.C.A. § 59-408 has been recodified as § 55-4-108.

The payment of the privilege tax or wheel tax levied by this Act together with full, complete and explicit performance of and compliance with all provisions of this Act, by the owner of a motor-driven vehicle, shall entitle such owner to operate or allow to be operated his vehicle over the streets, roads, and highways of the county for a period of one year from March 1st of each year until midnight on the last day of February of the next succeeding year. There shall be a grace period of forty-six (46) days to commence on March 1st of each year and end at midnight on April 15th in which to comply with this Act.

When a vehicle becomes taxable under the provisions of this Act, at a later date than the above required date, the same proportionate reduction shall be made as to the cost of the wheel tax, or the amount to be paid to the County Court Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

For his services in collecting such tax, and in issuing the receipt therefor and delivering it to the owner, the Clerk shall be entitled to a fee of Fifty Cents (\$.50) for each motor-driven vehicle and for each motor-cycle, motor-driven scooter and bicycle. It is the legislative intent that the Clerk's fee equal five percent (5%) of the amount of tax paid. This fee shall be deducted from the amount of wheel tax paid by and collected from the owner of each motor-driven vehicle, motorcycle or motor-driven scooter and bicycle. The Clerk will faithfully account for, make proper reports of, and pay over to the Trustee of Carroll County at monthly intervals, all funds paid to and received by him for the payment of such wheel tax.

If any motor-driven vehicle, for which the wheel tax has been paid and the receipt issued, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of such county; or if the owner transfers the title to such vehicle, and applies to the Clerk for the issuance of a duplicate receipt to be used by him on another vehicle for the unexpired term for which the original receipt was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of such duplicate receipt and the owner pays the Clerk the sum of Twenty-Five Cents (\$.25) the Clerk will then issue to such owner a duplicate receipt, will cancel the original receipt delivered to him by the owner, and will deliver to the owner a duplicate receipt for the motor-driven vehicle for which it is issued. Such duplicate receipt shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads and highways of such county for the remainder of the period for which the original receipt was issued. If the original receipt becomes obliterated, erased, or defaced, or is destroyed 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, the Clerk, upon receipt from the owner of Twenty-Five Cents (\$.25), may issue and deliver to the owner a duplicate receipt.

SECTION 3. The proceeds from the tax levied by this Act, when collected by the Clerk and paid into hands of the Trustee, shall be placed in the Highway Fund of Carroll County to be used for county highway purposes only.

SECTION 4. Any person violating the provisions of this Act, upon conviction, shall be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

SECTION 5. The tax herein levied shall be collected beginning March 1, 1976 and each subsequent year thereafter.

SECTION 6. 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 7. This Act shall have no effect unless it is approved by a majority of the voters voting in an election to be held for the purpose of approving or rejecting it. Such election shall be held in the same manner and by the same officials as General Elections are required to be held in Carroll County. Within fifteen (15) days after this act becomes law, the county election commission of Carroll County shall call an election. Notice of such election shall be given not less than twenty (20) days nor more than thirty (30) days before the day of the election by publication of an appropriate notice in a newspaper of general circulation in Carroll County, as required by general law. The ballot used in the election shall have printed on them [sic] the substance of this Act including the maximum amount of tax and the purpose of such tax. Voters shall vote for or against its approval. The votes cast in the election shall be canvassed and the results proclaimed by the county election commissioners and certified by them to the secretary of state as provided by law in the cases of general elections. The qualifications 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 cost of the election shall be paid by the county to which this Act applies.

SECTION 8. For the purpose of approving or rejecting the provisions of this Act as provided in Section 7, 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 7.

Passed: March 10, 1976.

Source URL: <https://www.ctas.tennessee.edu/private-acts/private-acts-1976-chapter-264>