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Private Acts of 1967-68 Chapter 1

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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Private Acts of 1967-68 Chapter 1

SECTION 1. That for the privilege of using the public highways, except State-maintained roads, in Counties of this State having a population of not less than 9,400 nor more than 9,450, according to the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon Motorcycles.....	\$ 7.00
Upon all passenger automobiles, including station wagons.....	10.00
Upon all taxicabs.....	12.50
Upon all automobile buses.....	15.00
Upon trucks falling in Class I under the provisions of Chapter 105, Public Acts of 1939, and amendments thereto.....	10.00
Upon trucks of Class II as above defined.....	15.00
Upon trucks of Class III.....	20.00
Upon trucks of Class IV.....	25.00
Upon trucks of Class V.....	30.00
Upon trucks of Class VI and VII.....	35.00
Upon trailers drawn by motor operated vehicles, where the trailer does not exceed 7 feet in length.....	7.50
And where the trailer exceeds 7 ft. in length.....	10.00

This tax shall apply to and be paid by each motor vehicle as above set forth whose owner resides or usually stays in Counties to which this Act applies and it shall be a misdemeanor and punishable as such for any resident of counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

As amended by: Private Acts of 1967-68, Chapter 207
Private Acts of 1971, Chapter 72

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of Counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in Counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the said proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of fifty cents (50¢) for each one so issued, to be collected from the person purchasing the same. He shall report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

As amended by: Private Acts of 1971, Chapter 72
Private Acts of 2015, Chapter 2

SECTION 3. That the proceeds of the tax herein imposed when collected and in the hands of the County Trustee shall be used exclusively for the purpose of rock and gravel to be used on rural roads in such Counties, but no part of the funds arising from this Act shall be used for the purchase of machinery or for labor upon such roads. It being the legislative intent that such shall be paid from other highway funds available to such County. The County Highway organization of Counties to which this Act applies shall have full and complete direction as to the expenditure of such funds, subject, however, to the limitations herein provided as to their use. Nothing in this Act shall be construed as authorizing the levy of the tax herein provided against non-residents of said County not permanently domiciled therein, but the same shall be levied only upon the motor driven vehicles of residents thereof.

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of any County to which it may apply on or before the next regular meeting of said Quarterly County Court occurring after its approval by the Governor or after its otherwise becoming a law. Its approval or non-approval shall be proclaimed by the presiding officer of said Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 5. That for the purpose of ratifying this Act as provided in Section 4, it shall take effect from and after its passage, the public welfare requiring it.

Passed: February 28, 1967.

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