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Private Acts of 1972 Chapter 234

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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Private Acts of 1972 Chapter 234

WHEREAS, A majority of the members of the Chester County Quarterly Court, in a specially called session, with a wheel or privilege tax being the special case for consideration at said specially called session; that a quorum of said Court was present of the Squires of the Chester County Quarterly Court; and whereas by resolution from said specially called meeting, a majority of the members of said Chester County Quarterly Court of Chester County, Tennessee have thus petitioned their State Senator and Representative to enact a wheel tax or privilege tax upon motor driven vehicles in an amount not to exceed Ten Dollars (\$10.00), said proceed to be used for the purpose of supplementing an ambulance service in Chester County, Tennessee; and it appearing said County did not have an ambulance service that would continue to operate, and it appearing that said county did have to enact a resolution, or receive some additional funds to provide a supplement to said ambulance service to be operated in Chester County, Tennessee;

WHEREAS, The resolution to enact a wheel or privilege tax has been presented to the State Senator and Representative in the Tennessee General Assembly; and,

WHEREAS, It is the desire of the State Senator and Representative representing Chester County, Tennessee, to give the people of Chester County the type of government they want; now, therefore,

SECTION 1. For the privilege of using the public highways, except State maintained roads, in counties of not less than 9,925 people nor more than 9,950 people, by the Federal Population Census of 1970, or any subsequent population census or Federal Population Census, there is hereby levied upon motor driven vehicles, except farm tractors, motor bicycles, scooters and cycles, trucks one ton and greater and any vehicle held for resale by automobile dealers, a special privilege tax for the benefit of such counties, and in addition to all other taxes, in an amount of up to and not in excess of ten dollars (\$10.00) per motor driven vehicle. This tax shall apply to and be paid on each motor driven vehicle whose owner resides, or usually stays in the Counties to which this Act applies, and it shall be a misdemeanor and punishable as such for any person to operate a motor driven vehicle, except farm tractors, motor bicycles, scooters and cycles, trucks one ton and greater and any vehicle held for resale by automobile dealers, over the highways of such counties without the payment of the tax herein provided. Provided, further that nothing in this Act shall be construed as permitting or authorizing the levy and collection of this tax against non-residents of the Counties to which this Chapter applies, but the same shall be levied only upon the motor driven vehicles of residents of the counties which this Chapter applies to.

As amended by: Private Acts of 1985, Chapter 8

SECTION 2.

(a) The tax herein levied shall be collected by the County Court Clerk of counties to which this Act applies at the same time he collects the State privilege tax upon the operation of motor driven vehicles, and the Clerk shall receive a fee of not less than Twenty Five Cents (\$.25) nor more than Seventy Five Cents (\$.75) for each collection of the tax upon a vehicle in said Counties, the exact amount of such fee to be set by the County Quarterly Court. No clerk in the counties to which this Act applies shall issue to a resident of such county a state license plate or decal for the operation of a motor driven vehicle to which this tax applies, unless at the same time the said resident shall purchase the appropriate license as hereinafter provided for the operation of his motor driven vehicle under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag, emblem or sticker to be appropriately displayed upon some prominent part of the motor driven vehicle in question. The design of the tag, emblem, or sticker in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the County General Funds. The tax herein levied shall entitle the owner of a motor driven vehicle to operate the same from the first day of April each year to the 31st of March of the next succeeding year and the same proportionate reduction shall be made as is now made in the case of State registration of motor driven vehicles where such motor driven vehicles are registered after April 1st for any reason whatsoever. For his services, in issuing said licenses, the County Court Clerk, shall be entitled to a fee of Twenty Five Cents (\$.25) for each one so issued, to be collected from the person purchasing the same, and the charge made in addition to the tax hereinabove provided for. He will report the funds collected by him monthly and pay the same to the Trustee of the counties to which this Act applies, and they shall be applied as herein provided.

It shall be a misdemeanor punishable by a fine of not less than twenty dollars (\$20.00) nor more than fifty dollars (\$50.00) for improper display of the wheel tax certificate.

As amended by: Private Acts of 1975, Chapter 121

Private Acts of 1983, Chapter 96

(b) In addition to the tax levied pursuant to subsection (a):

(1) For the privilege of using the public roads and highways in Chester County, Tennessee, there is levied upon motor-driven vehicles, and upon the privilege of the operation thereof, except motorcycles, motor-driven bicycles and scooters, farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and motor-driven vehicles owned by any governmental instrumentality, and except for other exemptions provided by general law, a special privilege tax for the benefit of such county, which tax shall be in the amount of an additional Fifty and no/100 Dollars (\$50.00), for each such motor-driven vehicle, the owner of which resides within said county. The tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which resides within said county.

(2) The tax herein levied shall be paid to and collected by the County Clerk of Chester County, who is authorized by Tennessee Code Annotated, § 67-4-103, to collect such privilege taxes. The County Clerk shall collect this tax at the same time he or she collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state. The County Clerk shall deduct a fee of five percent (5%), or such higher or lower fee as may from time to time be authorized under Tennessee Code Annotated, § 8-21-701 (55), for receiving and paying over county revenue, from the amount of taxes collected and paid over to the County Trustee.

(3) Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the County Clerk, the original of which shall be kept by the owner of the motor-driven vehicle and, if required by the county legislative body by resolution pursuant to Tennessee Code Annotated, § 55-4-103, by a decal or emblem also issued by the County Clerk, which shall be displayed in the manner required by resolution of the county legislative body. The design of the decal or emblem shall be determined by the County Clerk. The expense incident to the purchase of such decals herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the County Clerk, shall be paid from the General Fund of the County.

(4) The privilege tax or wheel tax herein 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 which any required decal or emblem has been affixed, as herein provided, to operate or allow to be operated his vehicle over the streets, roads and highways of the county for a period of one (1) year which will run concurrently with the period established by Tennessee Code Annotated, § 55-4-104, for state registration fees.

In the event a wheel tax decal or emblem is sold by the Clerk for a period of more or less than a twelve-month period, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

(5) In the event any motor-driven vehicle for which the wheel tax has been paid and any required decal or emblem issued and placed thereon 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 said county, or in the event that the owner transfers the title to such vehicle, or completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the Clerk for the issuance of a duplicate decal or emblem to be used by him on another vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of a duplicate decal or emblem and the owner pays in the hands of the Clerk the sum of Five and no/100 Dollars (\$5.00), the Clerk will then issue to such owner a duplicate receipt, canceling 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 motor-driven vehicle for which it is issued, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads, and highways of said county for the remainder of the period for which the original decal or emblem was issued. 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 Five and no/100 Dollars (\$5.00), may issue and deliver to the owner a duplicate decal or emblem.

(6) Any person violating the provisions of this act, or any part thereof, shall be guilty of a misdemeanor and shall, upon conviction, be subject to the same penalties provided for in

Tennessee Code Annotated, § 5-8-102 and § 55-4-105.

As amended by: Private Acts of 1975, Chapter 121

Private Acts of 2005, Chapter 47

SECTION 3. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Chester County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly Court and certified by him to the Secretary of State.

SECTION 4. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 3.

SECTION 5. Be it further enacted, that the tax levied upon said motor driven vehicles shall be due from and after its passage and ratification of the Act by the Chester County Quarterly Court, as hereinabove set forth.

Passed: March 1, 1972.

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