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Chapter XI - Taxation

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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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Chapter XI - Taxation

General County Purposes Tax

Private Acts of 1941 Chapter 520

SECTION 1. That the Quarterly County Courts of all Counties in the State of Tennessee having a population of not less than 17,330, nor more than 17,335, according to the Federal Census of 1940, or any subsequent Federal Census, are hereby authorized to impose and enforce the collection of a tax levy on each One Hundred (\$100.00) Dollars of assessed valuation of any and all properties within the corporate limits of said County in an amount not exceeding \$1.00. Said tax levy shall be made by the Quarterly County Court upon a majority vote thereof at such time as the tax levy is fixed by said Quarterly County Court for each fiscal year's operation.

SECTION 2. That the proceeds to be derived from the tax levy provided for herein shall be used solely for general County purposes.

SECTION 3. That all laws or parts of laws in conflict with the provisions of this Act be repealed, and that this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 13, 1941.

Hotel/Motel Tax

Private Acts of 1991 Chapter 10

SECTION 1. As used in this act unless the context otherwise requires:

- (1) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- (2) "Hotel" means any structure or space, or any portion thereof, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.
- (3) "Occupancy" means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
- (4) "Transient" means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings or accommodations in a hotel for a period of less than thirty (30) continuous days.
- (5) "Consideration" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.
- (6) "County" means Crockett County, Tennessee.
- (7) "Operator" means the person operating the hotel whether as owner, lessee or otherwise.
- (8) "Clerk" means the County Clerk of Crockett County, Tennessee.

SECTION 2. The legislative body of Crockett County is authorized to levy a privilege tax upon the privilege of occupancy in any hotel of each transient in the amount of five percent (5%) of the rate charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided in this act.

SECTION 3. The proceeds received by the county from the tax shall be retained by the county and deposited into the general fund of the county, to be designated and used for such purposes as specified by resolution of the county legislative body.

SECTION 4. Such tax shall be added by each and every operator to each invoice prepared by the operator for the occupancy of his hotel and to be given directly or transmitted to the transient. Such tax

shall be collected by such operator from the transient and remitted to the county clerk as provided in Section 5.

When a person has maintained occupancy for thirty (30) continuous days, that person shall receive from the operator a refund or credit for the tax previously collected from or charged to him, and the operator shall receive credit for the amount of such tax if previously paid or reported to the county.

SECTION 5. (a) The tax levied shall be remitted by all operators who lease, rent or charge for any rooms or spaces in hotels within the county to the clerk or such other officer as may by ordinance or resolution be charged with the duty of collection thereof, such tax to be remitted to such officer not later than the twentieth (20th) day of each month for the preceding month. The operator is hereby required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy as may be the custom of the operator, and if credit is granted by the operator to the transient, then the obligation to the county entitled to such tax shall be that of the operator.

(b) For the purpose of compensating the operator in accounting for remitting the tax levied by this act the operator shall be allowed two percent (2%) of the amount of the tax due and accounted for and remitted to the clerk in the form of a deduction in submitting his report and paying the amount due by such operator, provided the amount due was not delinquent at the time of payment.

SECTION 6. The clerk shall be responsible for the collection of such tax and shall place the proceeds of such tax in such accounts for the purposes stated herein. A monthly tax return shall be filed under oath with the clerk by the operator with such number of copies thereof as the clerk may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the clerk and approved by the county legislative body prior to use. The clerk shall audit each operator in the county at least once a year and shall report on the audits made on a quarterly basis to the county legislative body.

The county legislative body is hereby authorized to adopt resolutions to provide reasonable rules and regulations for the implementation of the provisions of this act, including the form for such reports.

SECTION 7. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

SECTION 8. Taxes collected by an operator which are not remitted to the clerk on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve (12%) percent per annum, and shall be liable for an additional penalty of one (1%) percent for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax herein required to be remitted. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is hereby declared to be unlawful and shall be punishable by a civil penalty not in excess of fifty dollars (\$50.00).

SECTION 9. It shall be the duty of every operator liable for the collection and payment to the county of any tax imposed by this act to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the county, which records the clerk shall have the right to inspect at all reasonable times.

SECTION 10. The clerk in administering and enforcing the provisions of this act shall have as additional powers, those powers and duties with respect to collecting taxes as provided in Title 67 of Tennessee Code Annotated or otherwise provided by law for the county clerks.

For his services in administering and enforcing the provisions of this act, the clerk shall be entitled to retain as a commission five percent (5%) of the taxes collected.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedies provided in Tennessee Code Annotated, Title 67, it being the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected shall also apply to the tax levied under the authority of this act. The provisions of Tennessee Code Annotated, Section 67-1-107, shall be applicable to adjustments and refunds of such tax.

With respect to the adjustment and settlement with taxpayers, all errors of county taxes collected by the clerk under authority of this act shall be refunded by the clerk.

Notice of any tax paid under protest shall be given to the clerk and the resolution authorizing levy of the tax shall designate a county officer against whom suit may be brought for recovery.

SECTION 11. The tax levied pursuant to the provisions of this act shall only apply in accordance with the provisions of Tennessee Code Annotated, Section 67-4-1425.

SECTION 12. 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 13. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Crockett County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 14. 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 14.

Passed: February 14, 1991.

Vehicle Tax

Private Acts of 1925 Chapter 465

COMPILER'S NOTE: This Act may have been superseded in some parts by Private Acts of 1963, Chapter 203.

SECTION 1. That there is hereby levied, in all counties in the State of Tennessee having a population of not less than 17,430 and not more than 17,450 according to the Federal Census of 1920 or any subsequent Federal Census, a privilege tax on all vehicles, motor driven and otherwise, for the year 1925 and each and every year thereafter, in said counties as follows: On each passenger automobiles twenty-five cents (25 cts.) per horse-power per year; on each automobile truck Two Dollars (\$2.00) per ton and twenty-five cents (25 cts.) per horse-power per year; on each wagon Four Dollars (\$4.00) per year; on each buggy, each surrey and each other horse drawn passenger vehicle \$1.50 per year, and on each motorcycle \$2.50 per year.

SECTION 2. That the tax levied by this Act shall be payable on the first Monday in July in 1925 for the year 1925 and on the first Monday in February and for each and every year thereafter.

SECTION 3. That when any person or persons, firm or corporation purchases a vehicle after the first day in July in any year on which the tax levied by this Act has not been paid for the year in which such vehicle is purchased, he shall only be required to pay one-half of the tax levied by this Act on such vehicle.

SECTION 4. That the tax levied by this Act shall be collected by the County Court Clerk of said counties, and he shall furnish to such person so paying said tax a certificate bearing the name of such person, the amount of tax he has paid, and a sufficient description of the vehicle on which such tax is paid so that it may be identified; that the County Court of said counties shall keep a duplicate of such certificate on file in his office open to the inspection of the public, and shall enter each amount of tax collected under this Act in a well-bound book kept in his office, the book to be furnished by the county.

SECTION 5. That one-half of the net tax collected under this Act from persons owning such vehicles and who live within the corporate limits of any incorporated town shall be paid over to the Recorder or Street Commissioner of such towns to be used and expended on the streets of such towns, and the remainder of the tax collected by the County Court Clerk shall be paid over to the County Trustee.

SECTION 6. That the County Court Clerk shall have and receive 2 per cent of the amount of tax collected under this Act for his services rendered in the collection and paying out of same; that he shall make monthly settlements with the County Trustee and the Recorder or Street Commissioner of the incorporated towns, and shall deduct his commission of 2 per cent from the total amount collected by him each month before making settlement as herein provided.

SECTION 7. That the Trustee of the County shall have and receive for his services in the receiving and paying out of this tax a commission of one per cent of the total amount turned over to him as herein provided. Said Trustee shall pay out the tax collected under this Act on the proper warrants and vouchers of the Board of Public Road Commissioners.

SECTION 8. That any person, firm or corporation who shall drive or cause to be driven upon any public road in said counties any vehicle designated by this Act without having first paid the privilege tax levied by this Act shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$10.00 nor more than \$50.00 for each offense, together with the cost of the prosecution, which shall be the same as in other misdemeanor cases. And it shall be the duty of the Board of Road Commissioners of said counties and the Public Road Contractors to report to the Secretary of the Board of Public Road Commissioners the

names of all persons violating the provisions of this Act, and it shall be his duty to report the names of such persons to the County Court Clerk. And it shall be the duty of all Peace Officers to arrest violators of the provisions of this Act and prosecute them before any legal tribunal having jurisdiction of such offense.

SECTION 9. That all the revenue collected under this Act shall remain in the county where collected and that part of the same that is turned over to the County Trustee shall be expended on the Public Roads of said county not designated as State Highway Roads.

SECTION 10. That in event any section or part of this Act should be held unconstitutional it shall in no way affect the validity of the remainder of this Act.

SECTION 11. That all Acts and parts of Acts in conflict with this Act be and the same are hereby repealed and that this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 2, 1925.

Private Acts of 1963 Chapter 203

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 14,500 nor more than 14,600 by the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor-driven vehicles, except tractors, motorcycles, motor bicycles, and scooters, a special privilege tax for the benefit of such counties, and in addition to all other taxes in the amount of Twenty Dollars (\$20.00) per motor-driven vehicle. This tax shall apply to and be paid on each motor-driven vehicle whose owner resides, or usually stays, in 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-driven vehicle, except tractors, motorcycles, motor bicycles, and scooters, over the highways of such counties, state-maintained roads excluded, without the payment of the tax herein provided. Provided, further, that nothing in this Act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of the counties to which this Chapter applies but the same shall be levied only upon motor-driven vehicles of residents of the counties to which this Chapter applies.

As amended by: Private Acts of 1975, Chapter 56
Private Acts of 1979, Chapter 6

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 motor-driven vehicle under this Act. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt in the form of a decal to be displayed on the wind-shield of the motor-driven vehicle for which the tax is paid as provided in Section 1 of this Act. The design of the decal shall be determined by the County Court Clerk and the expense incident to providing such decal 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 April 1 of each year to the next succeeding March 31, and the same proportionate reduction shall be made as is now made in the case of State registration of motor vehicles where such motor-driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such license, the County Court Clerk shall be entitled to a fee of One Dollar (\$1.00) for each one so issued, to be collected from the person purchasing the same. He will 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 1979, Chapter 6

SECTION 3. That the proceeds of the tax herein imposed, when collected in the hands of the County Trustee, shall be deposited in the following manner: effective March 1, 1981, the entire proceeds of this tax shall be deposited in the general county road fund and shall be used exclusively by the Crockett County Highway Department.

As amended by: Private Acts of 1979, Chapter 6
Private Acts of 1981, Chapter 1

SECTION 4. That it is the intent of the General Assembly that this Chapter be construed as a measure providing for additional revenues in the counties affected.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and

shall be certified by him to the Secretary of State.

SECTION 6. That the tax levied under this Chapter shall be collected from and after March 1, 1964, and every year thereafter. This Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 15, 1963.

Taxation - Historical Notes

Assessor of Property

The following acts were superseded, repealed or failed to win local ratification, but they are listed here as a reference to laws which once affected the Crockett County Assessor. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1845-46, Chapter 189, provided for the taxes levied for county purposes in Crockett County for the year 1846, to be paid over to the County Trustee of Crockett for the County's use and benefit and to not be applied to the use and benefit of the old counties from which Crockett was taken.
2. Acts of 1907, Chapter 602, a very comprehensive law, was the general state law on Tax Assessors which established salaries and set up numerous regulations.
3. Private Acts of 1911, Chapter 411, made the Acts of 1907, Chapter 602, cited above, the general law on Tax Assessors, inapplicable to several different counties in the State, including Crockett.
4. Private Acts of 1915, Chapter 673, set the salary of the Tax Assessor in Crockett County at six hundred dollars (\$600) per year, payable one hundred fifty dollars (\$150) quarterly, out of the regular funds of the County on the warrant of the County Judge.
5. Private Acts of 1931, Chapter 98, set the salary of the Tax Assessor in Crockett County at one thousand two hundred dollars (\$1,200) in the even years and six hundred dollars (\$600) in the odd years with the Quarterly County Court fixing same at its January term.
6. Private Acts of 1931 (Ex. Sess.), Chapter 80, changed the salary of the Tax Assessor in Crockett County to one thousand two hundred dollars (\$1,200) in the odd years and six hundred dollars (\$600) in the even years, with the Quarterly County Court fixing same at its January term.
7. Private Acts of 1935, Chapter 658, created the office of Delinquent Poll Tax Collector in Crockett County and set the term of office at two (2) years. Delinquent taxpayers would be turned over to the Collector who would receive fifty cents (50¢) for each delinquent, plus the regular fees for collecting delinquent poll taxes. The list itself would constitute a judgment for the tax owing. The Delinquent Poll Tax Collector would take an oath, make bond, and have the right to examine any payroll in the County, summon witnesses, and administer oaths.
8. Private Acts of 1945, Chapter 397, amended Private Acts of 1931, Chapter 98, above, by fixing the salary of the Tax Assessor at one thousand five hundred dollars (\$1,500) annually. The Assessor of Property was furnished an office at Alamo which was required to be open during all regular business hours, except when the Assessor was inspecting property.
9. Private Acts of 1949, Chapter 390, amended Private Acts of 1945, Chapter 397, above, by increasing the annual salary of the Tax Assessor in Crockett County to two thousand dollars (\$2,000).
10. Private Acts of 1953, Chapter 237, amended Private Acts of 1949, Chapter 390, above, by increasing the annual salary of the Tax Assessor in Crockett County to two thousand four hundred dollars (\$2,400).

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