



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

February 05, 2025

General County Purposes Tax

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 That all laws or parts of laws in conflict with the provisions of this Act be repealed, and that this Act shall take effect from and after its passage, the public welfare requiring it.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

Source URL: <https://www.ctas.tennessee.edu/private-acts/general-county-purposes-tax>