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Private Acts of 1963 Chapter 203

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 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. Private Acts of 1979, Chapter 6 As amended by:

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.

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