



July 22, 2024

Gasoline Tax Apportionment

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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Gasoline Tax Apportionment

Private Acts of 1945 Chapter 601

SECTION 1. That out of the Two-Cent Gasoline Tax fund now received by DeKalb County from the State of Tennessee that one-twelfth of said Fund paid to the Trustee of said County for the year 1945 shall be paid by said Trustee to the Governing Bodies of Smithville and Alexandria, two Municipalities in said County, on the following basis to-wit: Smithville, eighty (80%) per cent of one-twelfth (1/12) and Alexandria, twenty (20%) percent of the one-twelfth (1/12).

SECTION 2. That for the year 1945 and for each year thereafter the Trustee of the County will take as a basis of arriving at the one-twelfth (1/12) of the Gasoline Fund going to the said Municipalities the sum received by the County from the State for the preceding year and shall set up on the books of the Trustee's Office one-twelfth (1/12) of said sum for the year 1945 and for each year thereafter and pay the same as herein provided to the governing Bodies of Smithville and Alexandria.

SECTION 3. That the Governing Bodies of said Municipalities shall each year lay out and designate the streets, roads and bridges within said Municipalities where said Fund shall be expended and the Governing Bodies of said Municipalities will cause to be made a record of all funds received under the provisions of this Act, same to be opened to inspection to any party interested.

SECTION 4. That the Trustee of DeKalb County will make the division of this fund as herein provided and pay the same over to the Municipalities on or before June 1st of each year, first payment shall be made on or before June 1, 1945.

SECTION 5. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 2, 1945.

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