



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

April 02, 2025

Domestic Animal 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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Domestic Animal Tax

Private Acts of 1980 Chapter 242

SECTION 1. That the Wilson County Commission be and is hereby authorized to impose a \$2.00 per head domestic animal tax.

SECTION 2. That this Act shall apply only to dogs and cats as defined in Tennessee Code Annotated, Section 53-901, et. seq.

SECTION 3. That any person failing to pay the domestic animal tax, upon conviction, shall be guilty of a misdemeanor, and shall be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

SECTION 4. That said domestic animal tax shall be due and payable on or before the 1st day of May in each year, and shall be paid when said domestic animal is vaccinated.

SECTION 5. That whoever vaccinates domestic animals shall collect the Two Dollars (\$2.00) domestic animal tax, and pay the same over to the County Clerk, who shall in turn pay the same over to The Humane Association of Wilson County, Inc., for its use in animal control.

SECTION 6. This Act shall have no effect unless it is approved by a majority of the number of qualified voters of Wilson County, voting at the next scheduled election on the question of whether or not the act should be approved. The ballots used in the election shall have printed on them the substance of this Act and the voters shall vote for or against its approval. The votes cast on the question shall be canvassed and the results proclaimed by the County Election Commission and certified by them to the Secretary of State as provided by law in the case of other General Elections. The qualifications of voters voting on the question shall be the same as those required for participation in other General Elections. All laws applicable to General Elections shall apply to the determination of the approval or rejection of this Act.

SECTION 7. For purposes of approving or rejecting this Act, it shall take effect upon becoming a law, the public welfare requiring it. For all other purposes it shall take effect upon being approved as provided in Section 6.

Passed: March 27, 1980.

Source URL: <https://www.ctas.tennessee.edu/private-acts/domestic-animal-tax>