



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

April 02, 2025

Motor Vehicle 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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

Table of Contents

Motor Vehicle Tax	3
Private Acts of 1949 Chapter 921	3

Motor Vehicle Tax

Private Acts of 1949 Chapter 921

SECTION 1. That for the privilege of using the public highways in Counties of this State having a population of not less than twenty-five thousand two hundred and sixty (25,260), nor more than twenty-five thousand two hundred seventy (25,270), by the Federal Census of 1940, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

- Upon all passenger automobiles, including station wagons \$ 5.00
- Upon all taxicabs 10.00
- Upon all automobile buses 10.00
- Upon trucks falling in Class I under the provision of Chapter 105, Public Acts of 1939, and amendments thereto 5.00
- Upon trucks of Class II as above defined 10.00
- Upon trucks of Class III 15.00
- Upon trucks of Class IV 20.00
- Upon trucks of Class V 25.00
- Upon trucks of Classes VI and VII 30.00

This tax is hereby imposed upon and shall be paid on each motor vehicle above set forth, by each owner or operator thereof, who resides or usually stays in the Counties to which this act applies and uses or operates such motor vehicles in said counties and, also, this tax is imposed and shall be paid by each owner or operator thereof, regardless of whether he is a resident of said counties, where such motor vehicle is usually kept or customarily used and operated in said counties. It shall be a misdemeanor and punishable as such for the owners or operators of such motor vehicles in said counties to which this act applies, to operate such motor vehicle upon any highway, road or street in said counties without the payment of the tax herein imposed and provided for.

As amended by: Private Acts of 1953, Chapter 82

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 and trucks unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the fund raised by the levy of the tax herein provided for. In the event the person who has purchased said emblem in questions sells his automobile or truck and buys another automobile or truck, he can retain said emblem and put it on and use it with the automobile or truck which he buys.

The tax herein levied shall entitle the owner of a car 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 automobiles and trucks where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, County Court Clerk shall be entitled to a fee of 15¢ 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 1953, Chapter 82

SECTION 3. That the proceeds of the tax hereby imposed shall, as collected at the end of each month, be paid by the County Court Clerk of said Counties to the County Trustee of said counties, in his official capacity, and the County Trustee of such Counties shall deposit the same in a special fund, and said fund shall be used exclusively in the purchase of oil or of oil, rock and gravel, which shall be used on the rural County roads in such Counties, constituting a part of the County road or highway system of such Counties. Also, said fund may be used for use in putting said oil, rock and gravel on the said highways in said Counties, in the surfacing and capping of the same. That no part of said fund shall be used on any roads under the jurisdiction of the State Highway Department and which constitutes either the State Highway System or the State Rural Road System, or roads which are maintained by the State Highway Department. It is intended that the tax hereby levied shall be used exclusively on the County Road

System and the County Rural Roads of said Counties, to which this Act applies. That no part of the fund arising from the levying of the tax herein provided for shall be used for the purchase of machinery or for use in having said highways graded and drained, it being the Legislative intent that funds used in the purchase of machinery or in the grading and drainage of highways in such Counties shall be paid from other highway funds available to such Counties for such purposes.

The County Road Commission or other County Highway Organization of the Counties to which this Act applies shall have full and complete control and direction over the use and expenditure of said funds arising from the tax hereby levied, subject along to the limitations herein provided as to the use of said funds. Warrants upon said funds shall be drawn by the properly constituted officials of the County Road or Highway Commission of said Counties to which this Act applies, upon the County Trustee, in the same manner that warrants are drawn and paid, in the expenditure of the funds of such Counties, used in the construction and maintenance of the County highways.

The County Road or Highway or Highway Commission of the Counties to which this Act applies, through its property constituted officials, shall keep a special account showing the expenditure of said funds levied by this Act, specifying the roads and miles thereof upon which, and for which, said funds are expended, and the location of such roads which said funds are expended and such highways improved thereby. Such records shall be available to any taxpayer of said respective Counties.

SECTION 4. That all laws and parts of laws in conflict with this Act be, and the same are, hereby repealed.

SECTION 5. That, if any section or part of this Act be held void, unconstitutional or ineffective for any reason, such holding shall not affect the remaining sections and provisions of this Act, it being hereby declared and it shall be conclusive presumed that the remaining sections and provisions of this Act would have been passed irrespective of the fact that one or more sections or provisions of this Act may be declared void, unconstitutional or ineffective for any cause.

SECTION 6. That this Act shall take effect from and after March 31, 1950, the public welfare requiring it.

Passed: April 15, 1949.

Source URL: <https://www.ctas.tennessee.edu/private-acts/motor-vehicle-tax-4>