



March 31, 2025

Motor Vehicle Tax

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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Table of Contents

Motor Vehicle Tax	3
Private Acts of 1967-68 Chapter 360	3

Motor Vehicle Tax

Private Acts of 1967-68 Chapter 360

SECTION 1. That for the privilege of using the public roads and highways, except State-maintained roads, in counties of this State having a population of not less than 25,260 nor more than 25,270 by the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motor-driven bicycles and scooters, which shall pay no tax hereunder, a special privilege tax for the benefit of such counties, which tax shall be in addition to all other taxes, and which shall be in the amount of Fifteen Dollars (\$15.00) for each motor-driven vehicle.

This tax shall apply to and shall 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 motordriven vehicle except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motor-driven bicycles and scooters, over the roads and highways of said 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 Act applies, but the same shall be levied only upon motor-driven vehicles of residents of the counties to which this Act applies and within a reasonable construction of the provisions hereof.

As amended by: Private Acts of 1971, Chapter 188

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, the resident shall purchase the appropriate license as hereinafter provided for the operation of this automobile under this Act. Payment of the license fee herein imposed shall be evidenced by a tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem and the place and manner of display on the vehicle shall be determined by the County Court Clerk, and the expense incident thereto shall be paid from the County General Fund. 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 it is now made in the case of State registration of automobiles where such motor-driven vehicle is registered after April 1, for any reason whatsoever.

Residence in the county shall constitute prima facie evidence of use by such resident of roads and highways of the county, other than state maintained roads, without regard to whether such resident resides within the boundaries of a municipal corporation within the county. Any person establishing a new residence within the county shall be allowed thirty (30) days thereafter within which to comply with the provisions of this Act.

For his service in issuing such licenses, the County Court Clerk shall be entitled to a fee of fifty (50) cents for each license issued, to be collected from the purchaser and shall be entitled to a fee of fifty (50) cents for each transfer of license to a vehicle acquired between April 1 and March 31 of the succeeding year. The Clerk shall faithfully account for, make proper reports of, and pay over to the Trustee of the county at monthly intervals, all funds paid to and received by him for the privilege tax.

As amended by: Private Acts of 1970, Chapter 208

SECTION 3. That the proceeds of the tax imposed in this Act when collected and paid to the County Trustee, shall become part of the County General Fund. The Quarterly County Court is empowered, at any time during the fiscal year 1969-70, and thereafter at the time of the adoption of the annual budget of the county each year, to appropriate any part or all of the anticipated revenues under this Act for the use of the County Highway Department. Nothing in this Act shall be construed as authorizing the levy of the tax against non-residents of the county, but it shall be levied only upon motor-driven vehicles of residents of the county.

As amended by: Private Acts of 1970, Chapter 208

SECTION 4. That this Act shall have no effect unless the same shall have been approved by two-thirds vote of the Quarterly County Court of any county to which it may apply on or before the next regular or special meeting of said Quarterly County Court after its approval by the Governor or after its otherwise becoming a law. 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 5. That this Act shall be effective from and after its passage, the public welfare requiring it, but the provisions hereof shall not become operative until validated as provided in Section 4 herein.

Passed: March 11, 1968.

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