



April 02, 2025

Private Acts of 1987 Chapter 76

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

Private Acts of 1987 Chapter 76	3
--	----------

Private Acts of 1987 Chapter 76

SECTION 1. A severance tax is hereby levied in Williamson County, Tennessee, on sand, gravel, limestone, clay and all other minerals that are severed from the earth for private commercial purposes, with the exception of those items covered by Chapter 139 of the Private Acts of 1979. However, the tax shall not be levied on any mineral taxed under the provisions of Tennessee Code Annotated, Title 67, Chapter 7. The measure of the tax shall be set by resolution of the Williamson County legislative body and shall not exceed fifteen cents (15¢) per ton on all minerals severed from the ground in Williamson County that are subject to the tax levied by this act. The owner shall become liable for payment of the severance tax at the time the mineral is severed from the earth and transported from the mine. The tax is levied upon the severance of the mineral regardless of the place of processing or sale of the mineral or the fact that delivery may be made outside the county. The tax shall accrue at the time the sand, gravel, limestone, clay or other mineral is severed from the earth and in its natural or unprocessed state and transported from the mine. The tax levied shall be a lien upon all subject minerals severed in the county and any other property owned by the miner. Such lien shall be entitled to preference over all judgments, encumbrances or liens whatsoever created.

SECTION 2. Administration and collection of this tax shall be by the county clerk of Williamson County who shall have the power to promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this Act.

SECTION 3. The tax levied by this act shall be due and payable on the first day of the month succeeding the month in which the sand, gravel, limestone, clay or other mineral products are severed from the soil. For the purpose of ascertaining the amount of tax payable, it shall be the duty of all operators in Williamson County to transmit to the county clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues a return upon forms provided by him. The return shall show the month or period covered, the total number of tons of each type of mineral, sand, gravel, limestone, clay or other mineral product severed from each production unit operated, owned or controlled by the taxpayer during the period covered, the amount of the tax and such information as the county clerk may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 4. The tax levied by this Act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which such tax accrues. When the operator shall fail to make any return and pay the full amount of tax levied on or before such date, there shall be imposed, in addition to other penalties provided herein, a specific penalty in the amount of ten percent (10%) of the tax due. Whenever a penalty is imposed, there shall also be added to the amount of tax and penalty due interest thereon at the rate of twelve percent (12%) per annum from the date due until paid. A further penalty of fifty percent (50%) of the amount due may be added if the nonpayment of the tax is due to an intent to evade payment. If the tax is delinquent for a period of sixty (60) days, or if the nonpayment of the tax is due to an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing sand, gravel, limestone, or other mineral products that have been severed and sold and upon which the tax is due. Restraint proceedings shall be instituted in the name of the county by the district attorney general for the county at the request of the Williamson County clerk.

All such penalties and interest imposed by this act shall be payable to and collectible by the county clerk in the same manner as if they were a part of the tax imposed and shall be retained by the county clerk's office to help defray the expenses of administration and collection.

SECTION 5. When any person shall fail to file any form, statement, report or return required to be filed with the county clerk, after being given written notice of same, the county clerk is authorized to determine the tax liability of such person from whatever source of information may be available to him. An assessment made by the county clerk pursuant to this authority shall be binding as if made upon the sworn statement, report or return of the person liable for the payment of such tax; and any person against whom such an assessment is lawfully made shall thereafter be estopped to dispute the accuracy thereof except upon filing a true and accurate return together with such supporting evidence as the county clerk may require indicating precisely the amount of the alleged inaccuracy.

SECTION 6. All revenues collected from the severance of sand, gravel, limestone, clay or other mineral products in Williamson County less an amount of five percent (5%) of the taxes collected and all of the penalties and interest collected, which shall be used to cover the expenses of administration and collection and which shall be retained by the office of the county clerk, shall be remitted monthly to the county trustee of Williamson County, not later than the tenth

(10th) day of the month following the end of the month. These revenues shall become a part of the general fund of Williamson County, or such other funds as may be provided by resolution of the county legislative body of Williamson County, and subject to appropriation by the county legislative body.

Any adjustment of taxes, penalties, or interest which is necessary to adjust any error in collection or disbursement may be made at a subsequent collection or disbursement.

SECTION 7. If any provisions of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application and to that end the provisions of this Act are declared to be severable.

SECTION 8. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Williamson County before October 1, 1985. Its approval or nonapproval shall be proclaimed by the presiding officer of the Williamson County legislative body and certified by him to the Secretary of State.

SECTION 9. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 8.

Passed: May 15, 1985.

Source URL: <https://www.ctas.tennessee.edu/private-acts/private-acts-1987-chapter-76>