



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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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,

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Motor Vehicle Tax

Private Acts of 1976 Chapter 206

SECTION 1. For the privilege of using the public roads and highways, except state-maintained roads, in Dickson County, Tennessee, there is levied upon motor-driven vehicles, including motorcycles and motor-driven bicycles and scooters, and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for the operation upon public highways or roads, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such county, which tax shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle.

This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which lives within, or usually stays within, or who operates such a motor-driven vehicle, on, over, or upon the streets, roads, or highways of said county, state-maintained roads excluded, for a period of as many as sixty (60) days, during any year hereafter.

SECTION 2. It shall be and is hereby declared to be a misdemeanor and punishable as such for any owner of a motor-driven vehicle taxable hereunder to operate or allow to be operated such motor-driven vehicle upon the streets, roads or highways of said county, state-maintained roads excluded, without the payment of the tax herein levied and without full and complete compliance with all provisions hereof. Provided further that nothing in this Act shall be construed as permitting and authorizing the levy and collection of a tax against non-residents of Dickson County or against owners of such vehicles using the streets, roads, and highways of said county, who live or reside outside the bounds of the County but do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

Any new resident of Dickson County shall be allowed thirty (30) days after establishing his residence in the county within which to comply with the provisions of this Act.

SECTION 3. The tax herein levied shall be paid to and collected by the County Court Clerk of Dickson County, who shall collect this tax at the same time he collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this State. The Clerk shall not issue to a resident of said county and state license for the operation of a motor-driven vehicle taxable hereunder unless, at the same time, such owner shall purchase the license or pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act.

SECTION 4. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem also issued by the Clerk, which shall be displayed by affixing the same on and to the designated place on the license plate.

As amended by: Private Acts of 1988, Chapter 196
Private Acts of 1988, Chapter 200

SECTION 5. The design of the decal or emblem shall be determined by the County Court Clerk. The expense incident to the purchase of such decals and emblems herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the clerk shall be paid from the General Fund of the county.

SECTION 6. The privilege tax or wheel tax herein levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this Act, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid and on which the decal or emblem has been affixed as herein provided, to operate or allow to be operated his vehicle over the streets, roads, and highways of the county for a period of one year from March 1st of each year until midnight on the last day of February of the next succeeding year. There shall be a grace period of forty-six (46) days to commence on March 1st of each year and end at midnight on April 15th to allow for the purchase of new emblems and decals as required herein.

When a vehicle becomes taxable under the provisions of this Act, at a later date than the above required date, the same proportionate reduction shall be made as to the cost of the wheel tax, or the amount to be paid to the County Court Clerk therefor, as is now made in the issuance of the privilege tax payable to the State of Tennessee and collected by the Clerk, under the provisions of the general laws of this State.

SECTION 7. For his services in collecting the aforesaid tax, and in issuing the receipt therefor and delivering the decal or emblem to the owner, the Clerk shall be entitled to a fee of Fifty Cents (\$.50) for each motor-driven vehicle, motorcycle, motor-driven scooter and bicycle, and further provided that this fee shall be deducted from the amount of wheel tax paid by and collected from the owner of each

motor-driven vehicle, motorcycle or motor-driven scooter and bicycle as required by the provisions of this Act. The Clerk will 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 payment of the aforesaid wheel tax.

SECTION 8. In the event any motor-driven vehicle for which the wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said county; or in the event that the owner transfers the title to such vehicle, and completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the Clerk for the issuance of a duplicate decal or emblem to be used by him on another vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of One Dollar (\$1.00) of which fifty cents (\$.50) shall be the Clerk's fee, the Clerk shall then issue to such owner a duplicate receipt, canceling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it is issued, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads, and highways of said county for the remainder of the period for which the original decal or emblem was issued. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced, or is destroyed under the provisions of this Act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of One Dollar (\$1.00) from which the Clerk shall deduct fifty cents (\$.50) as his fee, shall issue and deliver to the owner, a duplicate decal or emblem.

SECTION 9. That the proceeds from the tax herein imposed, when collected by the Clerk and paid into the hands of the Trustee, shall be placed in the Highway Fund of Dickson county to be used for county road maintenance only.

SECTION 10. Any person violating the provisions of this Act, upon conviction, shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Fifty Dollars (\$50.00).

SECTION 11. The tax herein levied shall be collected beginning March 1, 1976, and each subsequent year thereafter.

SECTION 12. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Dickson County, Tennessee. Its approval or non-approval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 13. This Act is declared severable in its construction, and if any section or provision of said act should be declared unconstitutional by a court of competent jurisdiction, the remaining sections or provisions will have full force and effect; it being the legislative intent that this Act would have been enacted without the inclusion of the unconstitutional provisions or sections thereof.

SECTION 14. For the purpose of approving or rejecting the provisions of this Act as provided in Section 12, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, this Act shall take effect upon approval as provided in Section 12.

SECTION 15. All disabled veterans who are one hundred percent (100%) disabled (service connected) and prisoners of war receive two (2) wheel stickers without charge and each wheel chair confined person receive one (1) wheel sticker without charge, provided that the disabled veterans, prisoners of war and wheel chair confined persons receive free license plates from the State of Tennessee.

As amended by: Private Acts of 1988, Chapter 196

SECTION 12. That all disabled veterans who are one hundred percent (100%) disabled (service connected) and prisoners of war receive two (2) wheel tax stickers without charge and each wheel chair confined person receive one (1) wheel tax sticker without charge, provided that said disabled veterans, prisoners of war and wheel chair confined persons shall receive free license plates from the State of Tennessee.

As amended by: Private Acts of 1988, Chapter 200

COMPILER'S NOTE: Private Acts of 1988, Chapter 196 and Private Acts of 1988, Chapter 200, amend Section 4 of this chapter with identical language. Private Acts of 1988, Chapter 196, adds new Section 15 while Private Acts of 1988, Chapter 200, adds a new Section designated as Section 12.

Passed: February 11, 1976.

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