



December 21, 2024

---

# Private Acts of 1982 Chapter 270

---

Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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](http://www.ctas.tennessee.edu)

Table of Contents

<b>Private Acts of 1982 Chapter 270 .....</b>	<b>3</b>
-----------------------------------------------	----------

## Private Acts of 1982 Chapter 270

**SECTION 1.** A severance tax is hereby levied in Weakley County on sand, gravel, clay, and all other minerals that are severed from the earth for private commercial purposes. However, the tax shall not be levied on any mineral taxed under the provisions of Tennessee Code Annotated, Sections 67-5901 through 67-5905. The measure of the tax shall be fifteen (15 cents) per ton on all minerals severed from the ground in Weakley 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, 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.** The tax levied by this act shall be due and payable monthly on the first (1st) day of the first (1st) month next succeeding the month in which the mineral is severed from the soil. For the purpose of ascertaining the amount of tax payable it shall be the duty of all miners to transmit to the Weakley County Trustee, on or before the last day of the first (1st) month next succeeding the month in which the tax accrues, a return upon forms provided by the Trustee. The return shall indicate the month or period covered, the total number of tons of all minerals severed in Weakley County and transported from the mine, by all production units operated, owned or controlled by the taxpayer during the period covered, the amount of tax and such other information the Trustee may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

**SECTION 3.** The tax levied by this Act shall become delinquent on the first (1st) day of the second (2nd) month next succeeding the month in which such tax accrues. When any operator shall fail to make any return and pay the full amount of the 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 ten percent (10%) 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 nonpayment of the tax is an intent to evade payment, the person liable for such payment may be restrained and enjoined from severing minerals from a production unit from which minerals have been severed and upon which the tax is due.

**SECTION 4.** All revenues collected under this Act by the Trustee shall be deposited in the general fund of Weakley County for general county purposes, or such other fund as may be designated by resolution of the Board of County Commissioners of Weakley County.

**SECTION 5.** If any provision 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 6.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Board of County Commissioners of Weakley County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Board of County Commissioners and certified by him to the Secretary of State.

**SECTION 7.** 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 on the first day of the month following the month wherein this Act receives approval as provided in Section 6.

Passed: March 11, 1982.

---

**Source URL:** <https://www.ctas.tennessee.edu/private-acts/private-acts-1982-chapter-270>