



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 31, 2025

Road 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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Road Tax

Private Acts of 1959 Chapter 98

SECTION 1. That Hamilton County, acting by and through the County Council in regular or special session assembled, be and it is hereby authorized and empowered to levy a road tax not to exceed five cents (5¢) on the One Hundred Dollars (\$100.00) upon all taxable property of the county to be expended under the direction of the Highway Department in building, repairing and constructing district roads in the county.

SECTION 2. That before this Act becomes effective, the same must be approved by a two-thirds (2/3) majority vote of the governing body of Hamilton County, the same being the County Council of said County, and that said vote shall be taken within sixty days (60) from the enactment of this Act. 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 3. That all laws or parts of law in conflict with this Act are hereby repealed, and this Act shall become effective from and after its passage, the public welfare requiring it.

Passed: March 2, 1959.

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