



April 01, 2025

Wheel 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,

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

Wheel Tax	3
Private Acts of 1972 Chapter 228	3

Wheel Tax

Private Acts of 1972 Chapter 228

SECTION 1. For the privilege of operating upon and using the public streets, roads, and highways in Hardeman County, except state-maintained roads and highways, there is hereby levied upon each motor driven vehicle a special wheel or privilege tax in the amount of ten dollars (\$10.00) on each such motor driven vehicle, such tax shall be paid in addition to all other taxes, provided however that this tax shall not apply nor the same shall, be required to be paid on farm tractors, motor driven vehicles for hire operated commercially as part of a business venture and having a load weight rating of more than two thousand (2000) pounds, or motor driven vehicles owned by any governmental agency.

SECTION 2. This wheel or privilege tax shall apply and be paid on each motor driven vehicle whose owner resides in Hardeman County. The said tax shall likewise apply and be paid on all motor driven vehicles by any person, firm or corporation which owns, drives or operates a motor driven vehicle on or over the streets, roads or highways in Hardeman County, for at least forty-five (45) days during any calendar year, such person, firm or corporation shall be liable for the payment of the privilege tax on said motor vehicle levied hereunder.

SECTION 3. The tax levied herein shall be collected by the County Court Clerk of Hardeman County at the same time he collects the state privilege license tax upon the operation of motor driven vehicles. The County Court Clerk of Hardeman County shall not issue to any resident of said County a state license for the operation of a motor driven vehicle unless at the same time such resident shall purchase the appropriate license for the operation of his motor driven vehicle under this Act. The payment of such license fee shall be evidenced by an emblem, sticker or receipts in the form of a decal to be appropriately displayed by affixing the same on the windshield of said motor driven vehicle. The design of the emblem, sticker or decal shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the County general funds.

Any person who purchases from the clerk a state license but does not pay the tax levied herein shall sign and file with the clerk an affidavit stating that he is not a resident of Hardeman County and does not presently intend to operate a motor vehicle on the streets, roads or highway in Hardeman County for forty-five (45) days or more during the period for which the privilege or wheel tax is levied.

The tax shall entitle the owner of a motor driven vehicle to operate the same from the first day of April each year to the thirty-first day of March of the next succeeding year, and the same proportionate reduction shall be made as is now made in the case of the state registration of motor driven vehicles where such motor driven vehicles are registered after April 1, for any reason. The County Court Clerk for his services in issuing such licenses, shall be entitled to a fee of fifty cents (50¢) for each license so issued, to be collected from the person purchasing the same, and the Clerk's fee shall be in addition to the tax hereinabove provided for. If any motor driven vehicle upon which a current license fee has been paid, would be sold, traded, demolished, destroyed or otherwise change ownership, the current license holder may obtain from the County Court Clerk a current replacement emblem, sticker or decal, upon the payment of a fee of fifty cents (50¢) for the issuance of the replacement license.

The County Court Clerk shall report all funds collected by him monthly and pay the same over to the Trustee of Hardeman County and said funds shall be applied as hereinafter provided.

SECTION 4. The proceeds of the tax herein imposed, when collected in the hands of the County Trustee, shall be applied exclusively to the financing of the construction and operation of a general hospital in Hardeman County.

SECTION 5. Any person violating the provisions of this Act by operating a motor driven vehicle on or over the streets, roads, or highways in Hardeman County, being liable and without the payment of the tax herein levied, such person upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00), nor more than fifty dollars (\$50.00).

Any person who knowingly files with the clerk a false affidavit shall be guilty of perjury and upon conviction thereof shall be fined not less than twenty-five dollars (\$25.00), nor more than fifty dollars (\$50.00) or imprisoned for not more than six (6) months, in the discretion of the court.

SECTION 6. This Act shall have no effect unless it is approved by a majority of the number of qualified voters of the county voting in an election on the question of whether or not the Act should be approved. The election shall be held prior to December 1, 1972. The ballots used in the election shall have printed on them the substance of this Act and voters shall vote for or against its approval. The votes cast in the election shall be canvassed and the results proclaimed by the county election commission of Hardeman

County and certified by them to the secretary of state as provided by law in the cases of general elections. The qualification of voters voting on the question shall be the same as those required for participation in general elections. All laws applicable to general elections shall apply to the determination of the approval or rejection of this Act. The cost of the election shall be paid by the county to which this Act applies.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, as provided in Section 6, it shall be effective on becoming a law, the public welfare requiring it. For all other purposes it shall become effective upon being approved as provided in Section 6.

Passed: February 17, 1972.

Source URL: <https://www.ctas.tennessee.edu/private-acts/wheel-tax-2>