



December 21, 2024

Private Acts of 1959 Chapter 360

Dear Reader:

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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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Private Acts of 1959 Chapter 360

SECTION 1. For the privilege of using the public highways, except state-maintained roads, in Tipton County there is levied for the benefit of such county, in addition to all other taxes, a special privilege tax in the amount of twenty dollars (\$20.00) per vehicle on motor scooters, motor bicycles and motorcycles and a special privilege tax in the amount to thirty dollars (\$30.00) per vehicle on all other motor vehicles, except farm tractors. This tax shall apply to and be paid on such vehicles whose owner resides, or usually stays, in Tipton County. It shall be an offense for an resident of Tipton County to operate such vehicles over the highways of Tipton County, state-maintained roads excluded, without the payment of this tax. Provided, however, nothing in this act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of Tipton County but the same shall be levied only upon such vehicles of residents of Tipton County. This privilege tax shall not apply to any motor vehicle owned by any governmental agency or any government instrumentality.

As amended by: Private Acts of 1992, Chapter 147.

Provided further, any person, firm or corporation which owns, drives or operates a motor vehicle on or over the streets, roads and highways of said County, State maintained roads excluded, for at least sixty (60) days during any calendar year, such person, firm, or corporation shall be liable for the payment of a privilege tax on said motor vehicles levied hereunder. The tax receipt issued under the provisions of this act shall be displayed by affixing the same on the lower right hand side of the windshield of said motor vehicle. Any person violating the provisions of this act and upon conviction thereof shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Fifty Dollars (\$50.00).

As amended by: Private Acts of 1961, Chapter 19.

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No clerk in counties to which this Act applies shall issue to a resident of such county, a State license for the operation of automobiles unless, at the same time, such resident shall purchase the appropriate license as hereinafter proved for the operation of his motor driven vehicle under this Act. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt in the form of a decal to be displayed on the motor driven vehicle for which the tax is paid, as provided in Section 1 of this act. The design of the decal shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the county general funds. The tax herein levied shall entitle the owner of a motor driven vehicle to operate the same from April 1 of each year to the next succeeding March 31, and the same proportionate reduction shall be made as is now made in the case of State registration of motor vehicles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of one dollar (\$1.00) for each one so issued, to be collected from the person purchasing the same.

As amended by: Private Acts of 1961, Chapter 19.
Private Acts of 1992, Chapter 147.

SECTION 3. The County Court Clerk of any county to which this act applies shall turn over to the County Trustee quarterly, on or before January 15, April 15, July 15 and October 15 of each year the monies collected hereunder during the preceding quarter. The Quarterly County Court shall have the authority and duty to determine the allocation and disposition of funds collected hereunder. Provided, that fifty percent (50%) of the proceeds of the tax herein imposed and collected by the county when such funds have been placed in the hands of the County Trustee shall be allocated to the Public Works Department. The remainder of the proceeds of the tax herein imposed and collected shall be credited by the County Trustee to the County General Account.

As amended by: Private Acts of 1961, Chapter 19.
Private Acts of 1992, Chapter 147.

SECTION 4. That it is the intent of the General Assembly that this Chapter be construed as a measure providing for additional revenues in the counties affected.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply. 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 6. That the tax levied under this Chapter shall be collected from and after April 1, 1960, and every year thereafter. This Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 19, 1959.

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