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Private Acts of 1965 Chapter 22

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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 1965 Chapter 22

SECTION 1. That for the privilege of using the public roads and highways, except State maintained roads, in Counties of this State having a population of not less than 36,200 nor more than 36,250 as determined by the Federal Population Census of 1960, or any subsequent Federal Population Census, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, motorcycles, motor-driven bicycles and scooters, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such Counties, which tax shall be in addition to all other taxes, and shall be in the amount of Five Dollars (\$5.00) 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 or Counties, State maintained roads excluded, for a period of as many as thirty (30) days, during any year hereafter, beginning April 1st and ending the last day of the next succeeding March. The tax levied by this Act shall not apply to vehicles owned by persons who are full-time military personnel in any branch of the military service of the United States. While such vehicle owners are in full-time military service, such owners are required to file an affidavit with the County Court Clerk stating their name, rank, serial number and duty station in order to qualify for such exemption. Upon discharge from military service, such persons shall have thirty (30) days to comply with the requirements of this Act. It shall be and is hereby declared a misdemeanor and punishable as such for any owner of a vehicle to operate any motor-driven vehicle over the streets, roads, or highways of such Counties, State-maintained roads excluded, without the payment of the tax herein provided having been made as herein required, prior to such operation thereof. Provided further that nothing in this Act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the Counties to which this Act applies and to owners of such vehicles using the streets, roads, and highways of such Counties, who live or reside without the bounds of said Counties, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

As amended by:

Private Acts of 1975, Chapter 65.

SECTION 2. That the tax herein levied shall be paid to and collected by the County Court Clerk of Counties to which this Act is applicable, 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. No Clerk in Counties to which this Act applies shall issue to a resident of such County, a State license for the operation of a motor-driven vehicle taxable hereunder, unless, at the same time, such owner shall purchase the license and pay the privilege tax levied hereunder, for the operation of each of his motor-driven vehicles under the provisions of this Act. A decal or emblem issued by the clerk shall be displayed by affixing the decal or emblem to the lower righthand side of the windshield of the motor-driven vehicle for which the same was issued. The design of the decal or emblem shall be determined by the Clerk and the expense incident to the purchase thereof as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein and hereby incumbent upon the Clerk shall be paid from the general funds of the County. The privilege tax or wheel tax herein and hereby 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 the windshield of which the decal or emblem has been affixed as herein provided, to operate this vehicle over the streets, roads and highways of the County from April 1st of each year to the next succeeding March 31st. When a motor-driven vehicle becomes taxable under the terms and provisions of this Act, at a later date than April 1st of each year, the same proportionate reduction shall be made as to the cost of the privilege tax or wheel tax, or the amount to be paid into the hands of the 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. For his services in collecting the aforesaid tax, and in issuing the receipt therefor and delivering the decal or emblem to the owner, he shall be entitled to a fee of 15 cents, and this fee shall be paid by and collected from the owner or person purchasing the privilege tax. 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 aforesaid privilege tax, or wheel tax. It shall be and is hereby declared a misdemeanor and punishable as such for any motordriven vehicle, taxable hereunder, to be driven or impelled over or upon the streets, roads, or highways of the Counties to which this Act is applicable, State-maintained roads excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof. In the event any motor-driven vehicle for which the privilege tax or 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 this motor-driven vehicle can no longer be

operated as such, and the owner ceased to operate same on the public streets, roads, or highways of said County, or in the event the owner transfers the title to the motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner 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 50 cents and a 15 cent Clerk's fee therefor, the Clerk will then issue to such owner a duplicate receipt, cancelling 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 windshield of the motor-driven vehicle for which it is issued, as hereinabove provided, and this shall entitle the owner to drive the vehicle on the streets, roads and highways of such County until the next following March 31st. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced or is destroyed under the provisions of this Act, and is therefor 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 50 cents and a 15 cent Clerk's fee, may issue and deliver to the owner, a duplicate decal or emblem. The clerk shall be required to retain copies of receipts issued pursuant to the provision of this act for a period of one (1) year following the completion of an audit of the clerk's office for the year in which such receipt was issued. After the expiration of such period, the clerk shall be authorized to dispose of such receipts in any manner in which the clerk may deem appropriate.

As amended by: Private Acts of 1974, Chapter 299.

SECTION 3. That the proceeds of the tax herein imposed, when collected in the hands of the County Trustee, shall be deposited in the general road fund of the County and shall be used exclusively for County road purposes, including raising the salaries of the employees who work on the County roads.

SECTION 4. That it is the intent of the General Assembly of the State of Tennessee, that this Act be construed as a measure providing for additional revenue for 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 at a special meeting held not more than thirty (30) days after its approval by the Chief Executive of the State or after its otherwise effective date. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve, and shall be certified by him to the Secretary of State.

SECTION 6. That any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

SECTION 7. That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1965 and for every year thereafter and the County Court Clerk shall collect this tax at the same time he collects the State privilege tax levied upon the operation of a motordriven vehicle for the year 1965 and each succeeding year. This Act shall take effect from and after its passage, the public welfare requiring it. Adopted: February 10, 1965.

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