



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Road Tax

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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,

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# Road Tax

## Private Acts of 1985 Chapter 10

**SECTION 1.** The board of county commissioners of any county to which this Act applies is authorized to levy and collect a tax for constructing and maintaining roads, highways, bridges and streets in the county. The tax shall be set by the board of county commissioners, shall be a part of the tax levy of the county and shall be collected as all other taxes are collected. The tax shall be levied on all the taxable property in the county for the purposes set forth in this act, and the money so collected shall go into and become a part of the general highway fund of the county. The board of county commissioners is authorized to disburse funds to any city in the county which constructs or maintains roads, highways, bridges or streets.

**SECTION 2.** The provisions of this Act shall apply to any county having a population of not less than one hundred forty-three thousand nine hundred (143,900) persons nor more than one hundred forty-four thousand (144,000) persons according to the 1980 Federal Census, or any subsequent Federal Census.

**SECTION 3.** This Act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the county legislative body of any county to which it may apply before October 1, 1985. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of the county and certified by him to the Secretary of State.

**SECTION 4.** 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 upon being approved as provided in Section 3.

Passed: February 21, 1985.

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