



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Motor Vehicle 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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# Motor Vehicle Tax

## Private Acts of 2004 Chapter 83

**SECTION 1.** For the privilege of using the public roads and highways in Stewart County, Tennessee, there is levied upon motor-driven vehicles, and upon the privilege of the operation thereof, except motorcycles, motor-driven bicycles and scooters, farm tractors, self-propelled farm machines not usually used for the operation upon public highways or roads, and motordriven vehicles owned by any governmental agency or governmental instrumentality, and except for other exemptions provided by general law, a special privilege tax for the benefit of such county, which tax shall be in the amount of thirty-five (\$35.00) dollars for each such motordriven vehicle, the owner of which resides within Stewart County. This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which resides within Stewart County.

**SECTION 2.** The tax herein levied shall be paid to and collected by the county clerk of Stewart County, who is authorized by Tennessee Code Annotated § 67-4-103 to collect such privilege taxes. The county clerk shall collect this tax at the same time the clerk collects state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state. The county clerk shall deduct a fee of five percent (5%), or such higher or lower fee as may from time to time be authorized under Tennessee Code Annotated § 8-21-701(55) for receiving any paying over county revenue, from the amounts of taxes collected and paid over to the county trustee.

**SECTION 3.** Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the county clerk, the original of which shall be kept by the owner of the motor-driven vehicle and, if required by the county legislative body by resolution pursuant to Tennessee Code Annotated § 55-4-103, by a decal or emblem also issued by the county clerk, which shall be displayed in the manner required by resolution of the county legislative body. The design of the decal or emblem shall be determined by the county clerk. The expense incident to the purchase of such decals herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the county clerk, shall be paid from the general fund of the county.

**SECTION 4.** The privilege tax or wheel tax herein 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 the tax was paid and on which and required decal or emblem has been affixed, as herein provided, to operate or allow to be operated the owner's vehicle over the streets, roads, and highways of the county for a period of one (1) year, which shall run concurrently with the period established by Tennessee Code Annotated § 55-4-104 for state registration fees. In the event a wheel tax decal or emblem is sold by the clerk for a period of more or less than a twelve-month period, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

**SECTION 5.** In the event the following circumstances occur, the county clerk shall issue a duplicated decal or emblem to the owner of any motor-driven vehicle for which the wheel tax has been paid:

- (1) the motor-driven vehicle becomes unusable; or
- (2) the motor-driven vehicle is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets, or highways of such county; or
- (3) the owner transfers the title to such vehicle; or
- (4) the owner completely removes from the motor vehicle and destroys the decal or emblem issued for and placed thereon; and
- (5) the owner makes proper application to the county clerk for the issuance of a duplicate decal or emblem to be used by the owner on another vehicle for the unexpired term for which the original decal or emblem was issued; and
- (6) the county clerk is satisfied that the applicant is entitled to the issuance of a duplicate decal or emblem; and
- (7) the owner pays into the hands of the county clerk the sum of three dollars and fifty cents (\$3.50). The county clerk shall then issue to such owner a duplicate receipt, canceling the original receipt delivered to the clerk by the owner, and shall deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it is used, as herein provided. Such duplicate decal or emblem shall entitle the owner to operate or allow to be operated the vehicle upon the streets, roads, and highways of such county for the remainder of the period for which the original decal or emblem was issued. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced, or is destroyed under the provisions of this act, and is

therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the county clerk, showing such circumstances and facts to be true, then the county clerk, upon receipt from the owner of three dollars and fifty cents (\$3.50) may issue and deliver to the owner a duplicate decal or emblem.

**SECTION 6.** Any person violating the provisions of this act, or any part thereof, shall be subject to a civil penalty of a fifty dollar (\$50.00) fine for each violation of this act.

**SECTION 7.** If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

**SECTION 8.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Stewart County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body of Stewart County and certified by him to the secretary of state.

**SECTION 9.** For the purpose of approving or rejecting the provisions of this act, it shall become effective upon approval as provided in Section 8 within thirty (30) days of the 2nd reading of the county legislative body of Stewart County.

Passed: February 23, 2004.

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