



March 31, 2025

Dog License Tax Collector

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,

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Table of Contents

Dog License Tax Collector	3
Private Acts of 1921 Chapter 8	3

Dog License Tax Collector

Private Acts of 1921 Chapter 8

SECTION 1. That the office of Assessor and Collector of Dog License Taxes, be and hereby is created for all counties, having a population of two-hundred and twenty thousand or more, according to the Federal Census of 1920, or any subsequent Federal Census; that the powers and duties of said Assessor and Collector shall be the same as those now conferred by Chapter 61 of the Public Acts of Tennessee, for 1919, entitled, "A Bill to be entitled, an Act to regulate the owning, keeping or harboring of dogs, so as to protect the safety of the people and of property; to provide a license fee to be paid for each dog owned, kept, or harbored in this State, and to provide for the disposition of such fees, to provide penalties for the failure of certain officers to enforce this Act, and provide penalties for a violation of the provisions of this Act." And such other powers and duties as may be hereinafter imposed.

SECTION 2. That the compensation of said Assessor and Collector of Dog License Taxes, shall be the sum of twenty-five cents, each for the first five thousand dog license taxes collected by him, forty cents each for the next five thousand collected, and fifty cents each, for all over twenty-thousand dog license taxes collected, which shall be paid him out of the amount collected as license for each dog, and the said Assessor and Collector of Dog License Taxes, shall also furnish to the owner for each dog paid for, a metal tag which shall be uniform and numbered consecutively with the number engraved thereon, corresponding with the receipt given said owner by the Assessor and Collector as aforesaid, in no event to cost over the sum of ten cents, which tag shall be paid for out of the amount collected as license.

As amended by: Private Acts of 1921, Chapter 926.

SECTION 3. That the said Assessor and Collector of dog license taxes, shall be elected by the County Court of such Counties coming within the provisions of this Act, at the first term of said Court, after the passage of this Act, and thereafter at the January term of said County Court every two years, the tenure of said Collector being for a period of two years.

SECTION 4. That the County Assessor and the County Trustees of such Counties coming within the provisions of this Act, shall have no further duty or right to assess or collect said dog license tax, but all of the powers and duties which are now imposed upon the County Trustees, and County Assessors, in regard to the assessing and collecting and accounting for such licenses shall be, and the same are hereby imposed upon the Assessor and Collector of Dog License Taxes, created under the provisions of this Act.

SECTION 5. That said Assessor and Collector herein provided for, shall give a bond executed by some approved and solvent surety company authorized to do business in the State, in the penalty of Ten Thousand Dollars, payable to the State of Tennessee, conditioned for the faithful performance of the duties of said office, and said bond to be approved by the County Court of Counties coming within the provisions of this Act.

SECTION 6. That all laws and parts of laws in conflict hereto, be, and the same are hereby repealed.

SECTION 7. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: January 14, 1921.

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