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# Gasoline Tax

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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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# Gasoline Tax

## Public Acts of 1983 Chapter 178

**SECTION 1.** (a). Tennessee Code Annotated, Section 67-63-103(a), is hereby amended by inserting after the words "which operates" and before the words "or in the future" the following words "or in which is operated by a municipality in a county whose population is not less than forty-one thousand (41,000) nor more than forty-one thousand five hundred (41,500) according to the 1980 Federal Census of Population or any subsequent federal census";

(b) Tennessee Code Annotated, Section 67-63-105(a), is amended by inserting the following language as a new subitem to be designated as subitem (3):

If the tax authorized herein shall be levied by a county in which is operated a public transportation system by a municipality in a county whose population is not less than fortyone thousand (41,000) nor more than forty-one thousand five hundred (41,500) according to the 1980 Federal Census of Population or any subsequent federal census, except as provided in amendatory subsection (c) of Section 1 of this Act, the net proceeds shall be apportioned to such county levying such tax and shall be used for support of public transportation services provided wholly or partly within such governmental unit, which shall include necessary road and street repair in support of such public transportation services, in accordance with the provisions of amendatory subsection (c) of Section 1 of this act.

(c) Tennessee Code Annotated, Section 67-63-104(a), is hereby amended by adding the following sentence at the end of such section:

"All proceeds collected from within a municipality which already qualifies as a mass transit system under Section 67-63-102(b)(3) in a county whose population is not less than forty-one thousand (41,000) nor more than forty-one thousand five hundred (41,500) according to the 1980 Federal Census of Population or any subsequent federal census shall be remitted to said municipality by the Department of Revenue after the department deducts their administrative and collection costs provided pursuant to Section 67-63-104."

**SECTION 2.** It is hereby declared that the sections, clauses, sentences, and parts of this bill are severable, are not matters of mutual essential inducement, and any of them shall be elided if any provision would otherwise be unconstitutional or ineffective. If any one or more sections, clauses, sentences or parts shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgement shall not affect, impair or invalidate the remaining provisions thereof, but shall be confined in its operation to the specific provision or provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause, sentence or part in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

**SECTION 3.** This act shall take effect on July 1, 1983, the public welfare requiring it.

PASSED: April 18, 1983

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