



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

November 22, 2024

---

# Motor Vehicle Tax

---

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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

Table of Contents

<b>Motor Vehicle Tax .....</b>	<b>3</b>
<b>Private Acts of 1970 Chapter 329 .....</b>	<b>3</b>

# Motor Vehicle Tax

## Private Acts of 1970 Chapter 329

**SECTION 1.** That for the privilege of using the public roads and highways in Rutherford County, 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, antique automobiles, and except all motor driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of the County, which tax shall be in addition to all other taxes, and shall be in the amount of Twenty-Five Dollars (\$25.00) for each such motor driven vehicle provided, however, that for the same privilege there is also levied a privilege tax for motorcycles, motor driven bicycles and scooters which tax shall be Five Dollars (\$5.00) for each such vehicle. The tax applies to and shall be paid on motor driven vehicles owned by a manufacturer or dealer who is required to purchase a special plate or plates issued to such owner as prescribed in Tennessee Code Annotated, Section 55-4-204 -- 55-4-206. Provided, however, that each such manufacturer or dealer shall pay the privilege tax of twenty-five dollars (\$25.00) for the first such special plate and a tax of fifteen dollars (\$15.00) for each subsequent such plate. Such persons shall not be required to display an emblem or decal on such vehicles.

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 operates such motor driven vehicle on, over or upon the streets, roads or highways in the county.

It shall be and is hereby declared a violation of this act, as amended, and punishable by civil penalty, in accordance with general law, for any owner of a vehicle to operate or allow to be operated any motor driven vehicle over the streets, roads, or highways in the county 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 County to which this Act applies and to owners of such vehicles using the streets, roads, and highways of the County, who live or reside without the bounds of the County, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions hereof.

Residence in the county shall constitute prima facie evidence of use by such resident of roads and highways of the county without regard to whether such resident resides within the boundaries of a municipal corporation within the county. Any person establishing a new residence within the county shall be allowed thirty (30) days thereafter within which to comply with the provisions of this act.

As amended by:

Private Acts of 1973, Chapter 3  
Private Acts of 1980, Chapter 285  
Private Acts of 1981, Chapter 147  
Private Acts of 2009, Chapter 7

**SECTION 2.** That the tax herein levied shall be paid to and collected by the County Court Clerk of the County, 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. The Clerk shall not issue to a resident of the 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 or pay the privilege tax levied hereunder, for the operation of each of his motordriven vehicles under the provisions of this Act.

Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem, also issued by the Clerk, which decal or emblem shall be displayed by affixing the same on and to the lower right-hand side of the windshield of the motor-driven vehicle for which 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 two dollars and fifty cents (\$2.50), 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 person to operate any motor-driven vehicle, taxable hereunder, over or upon the streets, roads, or highways of the County, or any municipality thereof, Statemaintained 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 the 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 75 cent Clerk's fee therefor, the Clerk will then issue to such owner a duplicate receipt, canceling 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 the County until the next following March 31st. Likewise, in the event a decal or emblem become 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 75 cent Clerk's fee, may issue and deliver to the owner, a duplicate decal or emblem.

As amended by: Private Acts of 1973, Chapter 3  
Private Acts of 1999, Chapter 40

**SECTION 3.** That the tax herein and hereby imposed, when collected by the Clerk shall be paid into the hands of the Trustee of the county and shall be deposited by said trustee in the following manner:

A. Two-fifths (2/5) of the twenty-five dollars (\$25.00) motor vehicle tax shall be deposited in the cost debt service account to be used for the purpose of retiring principal and interest on those high school bonds authorized during calendar year 1970 and upon the repayment of such school bond issue, such portion of this tax shall be deposited into the county debt service account for the payment of any county bonds which have been issued or may hereafter be issued. Provided, however, the provisions of the first sentence of this subsection shall terminate at the end of the month in which the Budget Director certifies to the County Clerk and the County Executive that the repayment of the 1970 High School Bond Issue has been fully funded, at which time the following sentence shall be applicable. Two-fifths (2/5) of the twentyfive dollars (\$25.00) motor vehicle tax collected prior to the end of the month in which the Budget Director certifies to the County Clerk and the County Executive that the 1970 High School Bond Issue has been fully funded, shall be deposited to and become general debt service funds to be utilized to repay any debt service obligation.

B. One-fifth (1/5) of the twenty-five dollars (\$25.00) motor vehicle tax shall be deposited in the cost debt service account to be used for the purpose of retiring principal and interest on those bonds authorized in 1975.

C. Two-fifths (2/5) of the twenty-five dollars (\$25.00) motor vehicle tax shall be deposited in the highway department account to be used for the purpose of paving and resurfacing of roads and construction of bridges.

D. All of the five dollar (\$5.00) tax on motorcycles, motor-driven bicycles and scooters shall be deposited in the cost debt service account to be used for the purpose of retiring principal and interest on those bonds authorized in 1975. That portion of the motor vehicle tax in the amount of ten dollars (\$10.00) allocated by item A of Section 3 of this Act for the retirement of the 1970 high

school bonds issue shall terminate and cease to be effective on June 30, 1982 and the amount of tax levied by this Act shall be reduced accordingly unless in an election on the question of whether or not that portion of the motor vehicle tax shall continue to be levied, a majority of the number of qualified voters of the county voting on the question approve such tax. The county election commission of Rutherford County shall call an election for Rutherford County to be held on the same date as the primary election for county offices in May 1982, for the purpose of approving or rejecting such tax.

The ballots used in the election shall have printed on them the substance of this section and voters shall vote for or against its approval. The votes cast on the question shall be canvassed and the results proclaimed by the county election commissioners and certified by them to the Secretary of State as provided by law in the case of general elections. The qualifications of voters voting on the question shall be the same as those required for participation in general elections. All laws applicable to general elections shall apply to the determination of the approval or rejection of this Act. The cost of the election shall be paid by Rutherford County.

As amended by:

Private Acts of 1980, Chapter 285

Private Acts of 1981, Chapter 154

**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 Rutherford County.

**SECTION 5.** That any person violating the provisions of this Act, or of any part thereof, shall upon conviction, be fined no less than Twenty Dollars (\$20.00) nor more than Fifty Dollars (\$50.00).

**SECTION 6.** That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the magistrates present and constituting a quorum of the Quarterly County Court of Rutherford County. Its approval or non-approval shall be proclaimed by the presiding officer of the Quarterly County Court, and the action of the Court shall be certified by him to the Secretary of State.

**SECTION 7.** That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1971, and for every year thereafter. This Act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 18, 1970.

---

**Source URL:** <https://www.ctas.tennessee.edu/private-acts/motor-vehicle-tax-9>