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# Realty Transfer Tax

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Dear Reader:

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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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# Realty Transfer Tax

## Private Acts of 1969 Chapter 172

**SECTION 1.** That there is hereby imposed in and for Rutherford County a special privilege tax upon all transfers of realty situated in Rutherford County in the amount of 3/10th of 1 percent of the consideration for said transfer in each and every case other than transfers to secure the payment of a debt or transfers to confirm a title already in the grantee. The incidence of this tax shall be upon the grantor only.

**SECTION 2.** That the tax hereby imposed shall be paid to and collected by the County Court Clerk who shall monthly remit the proceeds thereof to the County Trustee to become a part of the general school fund of said County.

**SECTION 3.** That the County Court Clerk shall certify upon the face of each instrument of conveyance the payment of said tax and that said instrument shall not be received by the Register of Deeds for recordation until said certification appears thereon.

**SECTION 4.** That for making the certification provided for in Section 3 hereof the County Court Clerk shall be entitled to demand and receive a fee of 75 cents from the grantor, which fee shall become a part of the fees of his office.

**SECTION 5.** That this Act shall be effective from and after its passage, the public welfare requiring it; provided, however, that it shall be of no effect unless and until it is approved by a two-thirds vote of the Quarterly County Court of Rutherford County. Its approval or nonapproval by said Quarterly County Court shall be certified immediately to the Secretary of State.

Passed: May 8, 1969.

**COMPILER'S NOTE:** This act was declared unconstitutional by the chancery court for Rutherford County, as discussed in Stroop v. Rutherford Co., 567 S.W.2d 753, 755 (Tenn. 1978).

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