



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,

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)

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# Motor Vehicle Tax

## Private Acts of 1947 Chapter 265

**SECTION 1.** That for the privilege of using the public highways, except Statemaintained roads, in Counties of this State having a population of note less than 29,000, nor more than 29,100 by the Federal Census of 1940, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon motorcycles \$2.00

Upon all passenger automobiles, including station wagons 5.00

Upon all taxicabs 7.50

Upon all automobile buses 10.00

Upon trucks falling in Class I under the provision of Chapter 105, Public Acts of 1939, and amendments thereto 5.00

Upon trucks of Class II as above defined 10.00

Upon trucks of Class III 15.00

Upon trucks of Class IV 20.00

Upon trucks of Class V 25.00

Upon trucks of Classes VI and VII 30.00

Upon trailers drawn by motor operated vehicles where the trailer does not exceed 7 ft. in length

And where the trailer exceed 7 ft. in length 5.00

This tax shall apply to and be paid by each motor vehicle as above set forth whose owner resides or usually stays in counties to which this Act applies and it shall be a misdemeanor and punishable as such for any resident of Counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

**SECTION 2.** That the tax herein levied shall be collected by the County Court Clerk of Counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in Counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the road or bridge funds of counties to which this Act applies. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the same proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 15¢ for each one so issued, to be collected from the person purchasing the same. He will report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

**SECTION 3.** The proceeds of the tax herein levied shall be placed in such county fund as the county legislative body shall designate by appropriate resolution and shall be used for the purposes of such fund. Additionally, the county may, by appropriate resolution of the county legislative body, appropriate and expend proceeds of the tax herein levied and placed in the county general fund or a special fund for the purpose of aiding any municipality located in Robertson County in furtherance of any public purpose.  
As amended by: Private Acts of 1992, Chapter 72

**SECTION 4.** That this Act shall take effect from and after March 1, 1947, the public welfare requiring it.  
Passed: February 19, 1947.

## Private Acts of 1971 Chapter 92

**SECTION 1.** That for the privilege of using the public roads and highways, except State-maintained roads, in Counties of this State having a population of not less than 29,100 nor more than 29,200 as determined by the Federal Population census of 1970, or any subsequent Federal Population Census, 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, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such counties, which tax shall be in addition to all other taxes, and shall be in the amount of Ten Dollars (\$10.00) for each such motor-driven vehicle.

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 counties to which this Act applies. It shall be and is hereby declared a misdemeanor and punishable as such for any owner of a vehicle to operate any motor-driven vehicle over the street, roads, or highways of such Counties, State-maintained roads excluded, without the payment of the tax herein provided having been made as herein required, prior to such operation thereof.

**SECTION 2.** That the tax herein levied shall be paid to and collected by the County Court Clerk of the Counties to which this act is applicable, 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. No Clerk in counties to which this Act applies shall issue to a resident of such 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 and pay the privilege tax levied hereunder, for the operation of each of his motor-driven 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 shall be displayed upon some prominent part 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 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, 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, the County Court Clerk shall be entitled to a fee of 10 cents, and this fee shall be paid by and collected from the 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.

**SECTION 3.** The proceeds of the tax herein levied shall be placed in such county fund as the county legislative body shall designate by appropriate resolution and shall be used for the purposes of such fund. Additionally, the county may, by appropriate resolution of the county legislative body, appropriate and expend proceeds of the tax herein levied and placed in the county general fund or a special fund for the purpose of aiding any municipality located in Robertson County in furtherance of any public purpose. However, any proceeds of this tax earmarked by resolution of the county legislative body to retire indebtedness shall be used for such purpose until the designated indebtedness is retired.

As amended by: Private Acts of 1991, Chapter 72

**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 the counties affected, in addition to the tax levied by Private Acts of 1947, Chapter 265.

**SECTION 5.** That any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Ten Dollars (\$10.00) nor more than Fifty Dollars (\$50.00).

**SECTION 6.** That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1972, and for every year thereafter and the County Court Clerk shall collect this tax at the same time he collects the State privilege tax levied upon the operation of a motor-driven vehicle for the year 1972 and each succeeding year.

**SECTION 7.** That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the Quarterly County Court of any county to which it may apply before January 1, 1972. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve and shall be certified by him to the Secretary of State.

As amended by: Private Acts of 1971, Chapter 145

**SECTION 8.** This Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 26, 1971.

## Private Acts of 1979 Chapter 71

**SECTION 1.** In addition to all other taxes, 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, and except all motordriven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax in the amount of twenty dollars (\$20.00) for each motor-driven vehicle.

**SECTION 2.** The tax herein levied shall be paid to and collected by the county clerk 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 county 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 and pay the privilege tax levied hereunder, for the operation of each of his motor-driven 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 county clerk which shall be displayed upon some prominent part of the motor-driven vehicle for which same was issued.

The design of the decal or emblem shall be determined by the county 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 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, to operate this vehicle over the streets, roads and highways of the county from the purchase date of his state motor vehicle license plate to the next succeeding date of renewal of such license plate.

**SECTION 3.** If the privilege tax levied hereunder is paid at a time other than the purchase of state motor vehicle license plates, such tax shall be prorated accordingly.

**SECTION 4.** The proceeds of the tax herein levied shall be placed in such county fund as the county legislative body shall designate by appropriate resolution and shall be used for the purposes of such fund. Additionally, the county may, by appropriate resolution of the county legislative body, appropriate and expend proceeds of the tax herein levied and placed in the county general fund or a special fund for the purpose of aiding any municipality located in Robertson County in furtherance of any public purpose. However, any proceeds of this tax earmarked by resolution of the county legislative body to retire indebtedness shall be used for such purpose until the designated indebtedness is retired.

As amended by: Private Acts of 1991, Chapter 72

**SECTION 5.** It is the intent of the General Assembly of the State of Tennessee, that this act be construed as a measure providing for revenue in addition to the tax levied by Chapter 265 of the Private Acts of 1947 and by Chapter 92 of the Private Acts of 1971.

**SECTION 6.** Any person violating the provisions of this act, or of any part thereof, shall, upon conviction, be fined not less than ten dollars (\$10.00) nor more than fifty dollars (\$50.00).

**SECTION 7.** This act shall have no effect unless it is approved by a majority of the number of qualified voters of the county voting in an election on the question of whether or not the act should be approved. Within thirty (30) days after this act becomes a law, the county election commission of Robertson County shall call an election for the county to be held not less than seventy-five (75) days, nor more than eighty (80) days from the date of the call. The ballots used in the election shall have printed on them the substance of this act 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.

**SECTION 8.** For the purpose of approving or rejecting the provisions of this act, as provided in Section 7, it shall be effective upon becoming a law, but for all other purposes, the provisions of the act shall be effective upon being approved as provided in Section 7.

Passed: April 5, 1979.

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