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Private Acts of 1947 Chapter 265

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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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.

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