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# Private Acts of 1971 Chapter 92

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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 1971 Chapter 92

**SECTION 1.** That for the privilege of using the public roads and highways, except Statemaintained 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 motordriven 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.

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