



April 02, 2025

Private Acts of 1979 Chapter 71

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 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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