



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Wheel 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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# Wheel Tax

## Private Acts of 1963 Chapter 28

**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 29,500 nor more than 29,550 as determined by the Federal Population Census of 1960, 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, motorcycles, motor-driven bicycles and scooters, and except all motor-drive 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 resides within such county.

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 streets, 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. Provided further that nothing in this act shall be construed as permitting and authorizing the levy of and the collection of a tax against non-residents of the Counties to which this Act applies and to owners of such vehicles using the streets, roads, and highways of such Counties, but who do not come within the provisions of this Act, and within a reasonable construction of the provisions thereof.

As amended by: Private Acts of 1965, Chapter 50  
Private Acts of 1969, Chapter 120

**SECTION 2.** That the tax herein levied shall be paid to and collected by the County Court Clerk of 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 or 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 decal or emblem shall be displayed by affixing the same on and to the lower right-hand side of the windshield 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 or wheel tax herein and 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, and on the windshield of which the decal or emblem has been affixed as herein provided, 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 and delivering the decal or emblem to the owner, he shall be entitled to a fee of 15 cents, and this fee shall be paid by and collected from the owner or 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, or wheel tax. It shall be and is hereby declared a misdemeanor and punishable as such for any motor-driven vehicle, taxable hereunder, to be driven or impelled over or upon the streets, roads, or highways of the Counties to which this Act is applicable, State-maintained roads, excluded, without payment of this privilege tax levied hereunder and without full and complete compliance with all provisions hereof.

In the event any motor-driven vehicle for which the privilege tax or wheel tax has been paid and the emblem or decal issued and placed thereon, becomes unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceased to operate same on the public streets, roads, or highways of said County, or in the event the owner transfers the title to the motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner is entitled to the issuance of such a duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of 50 cents and a 15 cent Clerk's fee therefor, the Clerk will then issue to such owner a duplicate receipt, canceling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the windshield of the motor-driven vehicle for which it is issued as hereinabove provided, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such County until the next following March 31st. Likewise, in the event a decal or emblem becomes obliterated, erased, or defaced or is destroyed under the provisions of this Act, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of 50 cents and a 15 cent Clerk's fee, may issue and deliver to the owner, a duplicate decal or emblem.

**SECTION 3.** That the proceeds of the tax herein and hereby imposed, when collected by the Clerk, and paid into the hands of the Trustee of the County, shall be used exclusively for Educational purposes, and shall be divided, allocated, and disbursed as follows:

Provided, that eighty-five percent (85%) of the proceeds of the tax herein imposed and collected by said county when said funds have been placed in the hands of the County Trustee, shall be used exclusively for educational purposes and shall be allocated between the school systems within the county on the bases of the average daily attendance for the current school year for students in the said school systems.

Provided further, that the remainder of the proceeds of the tax herein imposed and collected (15%) shall be credited by the County Trustee to the Dyer County Board of Education for transportation.

As amended by: Private Acts of 1969, Chapter 120

**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.

**SECTION 5.** That this Act shall have no effect unless the same shall have been approved by a two-thirds vote of the magistrates present and constituting a quorum of the Quarterly County Court of any County to which this Act may apply. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or disapprove the passage of this Act, and the action of the body shall be certified by him to the Secretary of State.

**SECTION 6.** That any person violating the provisions of this Act, or of any part thereof, shall, upon conviction, be fined not less than Five Dollars (\$5.00) nor more than Fifty Dollars (\$50.00).

**SECTION 7.** That the tax levied under this Chapter shall be collected for the tax year beginning April 1st, 1963, and for every year thereafter. This act shall take effect from and after its passage, the public welfare requiring it.

Passed: February 15, 1963.

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