



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

March 29, 2025

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# General Purpose 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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# General Purpose Tax

## Private Acts of 1951 Chapter 423

**SECTION 1.** That Rhea County, acting by and through its Quarterly County Court, shall be and is hereby authorized and empowered to levy and collect annually for General County purposes a tax-not to exceed Eighty (\$.80) Cents on each One Hundred (\$100.00) Dollars of taxable property in said County, and this authority shall exist in the Quarterly County Court regardless of the amount of such tax authorized to be levied and collected by the General Revenue Law of the State.

**SECTION 2.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 7, 1951.

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**Source URL:** <https://www.ctas.tennessee.edu/private-acts/general-purpose-tax>