



County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE

November 23, 2024

Wheel Tax

Dear Reader:

The following document was created from the CTAS website (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,

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Wheel Tax

Private Acts of 1973 Chapter 119

SECTION 1. For the privilege of operating upon the public streets, roads and highways of Overton County, except state maintained roads and highways, any motor driven vehicle required to be registered under the provisions of Chapter 4 of Title 59, Tennessee Code Annotated, there is levied a special county privilege tax of ten dollars (\$10.00) on each such motor driven vehicle. The tax shall be in addition to all other taxes and fees required to be paid on motor driven vehicles.

SECTION 2. The tax shall apply to and shall be paid on each motor driven vehicle, the owner of which resides in Overton County. The tax shall be collected by the county court clerk of Overton County at the same time he collects the state registration fee for the operation of motor driven vehicles. The clerk shall not issue to any resident of Overton County a state registration tag for any motor driven vehicle unless at the same time such residents shall pay for such vehicle the tax imposed by this act.

SECTION 3. Payment of the tax imposed by this act shall be evidenced by license in the form of a sticker or decal to be affixed to the windshield or other appropriate prominent part of the motor driven vehicle for which the tax is paid. The design of the sticker or decal shall be determined by the county court clerk and procured by him and the expense incident thereto shall be paid out of the general funds of the county.

SECTION 4. Payment of the tax imposed herein shall entitle the owner of a motor driven vehicle for which the tax is paid to operate such vehicle from the first day of April of each year through the thirty-first day of March of the next succeeding year. In the case of motor vehicles registered after April 1 for any reason, a proportionate reduction shall be made in the amount of the tax as is made in the case of the state registration fees for motor vehicles registered after April 1.

SECTION 5. For his services in collecting the tax and issuing the licenses provided for herein, the county court clerk is entitled to a fee of fifty cents (50¢) to be collected from the person registering any motor driven vehicle to which this act applies, such fee to be in addition to the tax levied hereby and in addition to the clerks fee for issuing state registration tags.

SECTION 6. If any motor driven vehicle for which the privilege tax has been paid is sold, traded or otherwise changes ownership, or if the vehicle should be demolished or destroyed, or if the sticker or decal is defaced so as to be illegible, or is lost, upon proper application made to the clerk showing the circumstances stated to be true, the clerk shall issue a replacement license upon receipt of a privilege tax of fifty cents (50¢) plus a clerk's fee of fifty cents (50¢).

SECTION 7. The county court clerk shall faithfully account for, make proper reports of, and pay over to the county trustee at monthly intervals all funds paid to and received by him for the privilege tax imposed herein. The proceeds of the tax, when collected and paid into the hands of the trustee, shall be deposited in the general funds of the county and shall be used for the county's school building or expansion program.

SECTION 8. If any person violates this Act by operating upon the public streets, roads or highways of Overton County a motor driven vehicle required to be registered and for which the privilege tax imposed herein has not been paid, he shall be fined, upon conviction thereof, not less than twenty-five dollars (\$25.00) nor more than fifty dollars (\$50.00).

SECTION 9. 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. The election may be held in connection with and at the same time as any other county wide referendum, but in no event later than December 1, 1973. The ballots used in the election shall have printed on them the title or substance of this Act and voters shall vote for or against its approval. The votes cast in the election shall be canvassed and the results proclaimed by the Overton County Commissioners of elections and certified by them to the Secretary of State as provided by law in the case of general elections. The qualification 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. The costs of the election shall be paid by Overton County.

SECTION 10. For the purpose of approving or rejecting the provisions of this Act, as provided in Section 9, it shall take effect on becoming a law, the public welfare requiring it, but for all other purposes, it shall become effective only upon being approved as provided in Section 9 and the tax levied herein shall apply to the motor vehicle registration year commencing April 1, 1974 and thereafter.

Passed: April 27, 1973.

Source URL: <https://www.ctas.tennessee.edu/private-acts/wheel-tax-6>