



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 31, 2025

Motor Vehicle 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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Motor Vehicle Tax

Private Acts of 1977 Chapter 137

WHEREAS, under the provisions of Tennessee Code Annotated, Section 5-802, each county in the state of Tennessee is empowered to levy for county purposes a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle with the county; and

WHEREAS, in accordance with said provisions, the Obion County Quarterly County Court adopted a resolution on July 12, 1976, setting such a levy as the rate of ten dollars (\$10.00) per vehicle; and

WHEREAS, a referendum was held for the purpose of approving or rejecting such tax levy by the qualified voters of Obion County on November 2, 1976, and a majority of the number of qualified voters of Obion County voting in the referendum approved the resolution of the Quarterly County Court setting said tax levy; now, therefore,

SECTION 1. Any resident of Obion County who owns a vehicle required by the state of Tennessee to be licensed and who fails to pay the Obion County motor vehicle tax shall be guilty of a misdemeanor, and, upon conviction, shall be fined two dollars (\$2.00). It shall also be a part of the judgment rendered in any such conviction that the person convicted pay to the county clerk the amount of the motor vehicle tax and the penalty set by such resolution.

As amended by:

Private Acts of 1981, Chapter 27

Private Acts of 1986, Chapter 188

SECTION 2. It shall be the duty of the Sheriff of Obion County to enforce the provisions of this Act as prescribed by law in Tennessee Code Annotated, Section 8-810.

SECTION 3. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Obion County. Its approval or non-approval shall be proclaimed by the presiding officer of the Court and shall be certified by him to the Secretary of State.

SECTION 4. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 3.

Passed: May 17, 1977.

Source URL: <https://www.ctas.tennessee.edu/private-acts/motor-vehicle-tax-12>