

RESOLUTION NO. _____

TO LEVY AN ADDITIONAL COUNTY-WIDE MOTOR VEHICLE TAX

WHEREAS, T.C.A. § 5-8-102 authorizes counties to levy a motor vehicle privilege tax, or "wheel tax," as a condition precedent to the operation of a motor vehicle within the county; and

WHEREAS, under the provisions of [_____ state prior enactments of wheel taxes _____] the total motor vehicle privilege tax in _____ County currently is _____ dollars (\$ _____); and

WHEREAS, the need for new revenue sources is great in _____ County; and

WHEREAS, the county legislative body of _____ County has determined that it is in the best interests of the county that an additional motor vehicle privilege tax in the amount of _____ dollars (\$ _____) be levied in _____ County as provided herein, so that the total motor vehicle privilege tax in _____ County will be _____ dollars (\$ _____).

NOW, THEREFORE BE IT RESOLVED by the county legislative body of _____ County meeting in _____ session at _____, Tennessee, on the ____ day of _____, 20____, that:

SECTION 1. For the privilege of using the public roads and highways in Robertson County, Tennessee, there is levied upon motor-driven vehicles, and upon the privilege of the operation thereof, except motorcycles, motor-driven bicycles and scooters, farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and motor-driven vehicles owned by any governmental agency or governmental instrumentality, and except for other exemptions provided by general law, a special privilege tax for the benefit of such county, which tax shall be in the amount of _____ dollars (\$ _____) for each such motor-driven vehicle, the owner of which resides within said county. This tax applies to, is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which resides within said county. This tax shall be in addition to all other motor vehicle privilege taxes now levied in _____ County.

SECTION 2. The tax herein levied shall be paid to and collected by the County Clerk of _____ County, who is authorized by T.C.A. § 67-4-103 to collect such privilege taxes. The County Clerk shall collect this tax at the same time he or she collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state, and all other county motor vehicle privilege taxes levied in _____ County. The County Clerk shall deduct a fee of five percent (5%), or such higher or lower fee as may from time to time be authorized under T.C.A. § 8-21-701 for receiving and paying over county revenue, from the amount of taxes collected and paid over to the County Trustee.

SECTION 3. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the County Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by the same decal or emblem issued by the County Clerk to evidence payment of all other motor vehicle privilege taxes levied in _____ County.

SECTION 4. The privilege tax or wheel tax herein levied, when paid, together with full, complete and explicit performance of and compliance with all provisions of this resolution by the owner, and payment of all other motor vehicle privilege taxes levied in _____ County, shall entitle the owner of the motor-driven vehicle for which said tax was paid and on which the

required decal or emblem has been affixed to operate or allow to be operated his vehicle over the streets, roads and highways of the county for a period of one (1) year which will run concurrently with the period established by T.C.A. § 55-4-104 for state registration fees.

In the event a wheel tax decal or emblem is sold by the Clerk for a period of more or less than a twelve-month period, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

SECTION 5. If any motor-driven vehicle, for which all wheel taxes have been paid and the required decal or emblem issued and placed thereon, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said county, or in the event that the owner transfers the title to such vehicle, or completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the Clerk for the issuance of a duplicate decal or emblem to be used by the applicant on another vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of a duplicate decal or emblem and the applicant pays into the hands of the Clerk the sum of _____ dollars (\$_____), the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to the Clerk by the applicant, and will deliver to the applicant a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it is issued, and such duplicate decal or emblem shall entitle the applicant to operate or allow to be operated the vehicle upon the streets, roads, and highways of said county for the remainder of the period for which the original decal or emblem was issued. 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 applicant of _____ dollars (\$_____), may issue and deliver to the applicant a duplicate decal or emblem.

SECTION 6. The proceeds of the motor vehicle privilege tax herein levied shall be placed in the county _____ fund and shall be used to _____.

SECTION 7. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application, and to that end the provisions of this resolution are declared to be severable.

SECTION 8. This resolution shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of _____ County at two (2) consecutive regularly scheduled meetings.

SECTION 9. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon being approved by a two-thirds (2/3) vote of the county legislative body of _____ County at two (2) consecutive regularly scheduled meetings. For the purpose of collection of the tax herein levied, such collection shall begin on the first day of _____, 20____, unless this resolution is subject to a referendum election pursuant to T.C.A. § 5-8-102, whereupon collection of the tax herein levied shall begin on the first day of the month following the month that this resolution is approved at a referendum.

Passed 1st reading at the regular _____, 20____, meeting of the _____ county legislative body.

Passed 2nd reading at the regular _____, 20____, meeting of the
_____ county legislative body.

APPROVED:

County Mayor

ATTEST:

County Clerk