**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 \_\_\_\_\_\_\_\_\_\_\_\_ 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 by the County Clerk, which shall be kept by the owner of the motor-driven vehicle in the vehicle 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 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 is paid 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, 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, and the owner makes proper application to the Clerk for the issuance of a duplicate receipt to be used by the applicant on another vehicle for the unexpired term for which the original receipt was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of a duplicate receipt and the applicant pays into the hands of the Clerk the sum of \_\_\_\_\_\_\_\_\_\_ dollars ($\_\_\_\_\_\_), the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to the Clerk by the applicant, which shall be kept in the motor-driven vehicle for which it is issued, and such duplicate receipt shall entitle the applicant to operate or allow to be operated the vehicle upon the streets, roads, and highways of said county for the remainder of the period for which the original receipt was issued. Likewise, in the event a receipt becomes obliterated, erased, or defaced, or is destroyed, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the applicant of \_\_\_\_\_\_\_\_\_\_ dollars ($\_\_\_\_\_\_), may issue and deliver to the applicant a duplicate receipt.

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