



May 18, 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 1963 Chapter 258

COMPILER'S NOTE: This act may have been superseded by Private Acts of 1967-68, Chapter 1, found in this volume. That act, however, contains no repealer clause and levies a special privilege tax "in addition to all other taxes".

SECTION 1. That for the privilege of using the public highways, except State-maintained roads, in Counties of this State having a population of not less than 9,400 nor more than 9,450, according to the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon motorcycles.....	\$2.00
Upon all passenger automobiles, including station wagons....	5.00
Upon all taxicabs	7.50
Upon all automobile buses.....	10.00
Upon trucks falling in Class I under the provision of Chapter 105, Public Acts of 1939, and amendments thereto.....	5.00
Upon trucks of Class II as above defined.....	10.00
Upon trucks of Class III.....	15.00
Upon trucks of Class IV.....	20.00
Upon trucks of Class V.....	25.00
Upon trucks of Class VI and VII.....	30.00
Upon trailers drawn by motor operated vehicles, where the trailer does not exceed 7 ft. in length.....	2.50
And where the trailer exceeds 7 ft. in length.....	5.00

This tax shall apply to and be paid by each motor vehicle as above set forth whose owner resides or usually stays in Counties to which this Act applies and it shall be a misdemeanor and punishable as such for any resident of Counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of Counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. Payment of the license fee herein imposed shall be evidenced by a metal tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem in question shall be determined by the County Court Clerk and the expense incident thereto shall be paid from the road or bridge funds of Counties to which this Act applies. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the same proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, County Court Clerk shall be entitled to a fee of 15¢ for each one so issued, to be collected from the person purchasing the same. He will report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

SECTION 3. That the proceeds of the tax herein imposed when collected and in the hands of the County Trustee shall be placed in the Highway Fund of Cheatham County to be used for road surfacing materials only. The County Highway organization of Counties to which this Act applies shall have full and complete direction as to the expenditure of such funds, subject, however, to the limitations herein provided as to their use. Nothing in this Act shall be construed as authorizing the levy of the tax herein provided against non-residents of said County not permanently domiciled therein, but the same shall be levied only upon the motor driven vehicles of residents thereof.

As amended by: Private Acts of 1992, Chapter 199

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of any County to which it may apply on or before the next regular meeting of said Quarterly County Court occurring more than thirty (30) days after its approval by the Governor or after its otherwise becoming law. Its approval or nonapproval shall be proclaimed by the presiding officer of said Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 5. That for the purpose of ratifying this Act as provided in Section 4, it shall take effect from and after its passage, the public welfare requiring it, but the provisions thereof shall not become operative until March 1, 1964.

Passed: March 20, 1963.

Private Acts of 1967-68 Chapter 1

SECTION 1. That for the privilege of using the public highways, except State-maintained roads, in Counties of this State having a population of not less than 9,400 nor more than 9,450, according to the Federal Census of 1960, or any subsequent Federal Census, there is levied upon motor driven vehicles, except tractors, which shall pay no tax hereunder, a special privilege tax for the benefit of said Counties and in addition to all other taxes, which tax shall be as follows:

Upon Motorcycles.....	\$ 7.00
Upon all passenger automobiles, including station wagons.....	10.00
Upon all taxicabs.....	12.50
Upon all automobile buses.....	15.00
Upon trucks falling in Class I under the provisions of Chapter 105, Public Acts of 1939, and amendments thereto.....	10.00
Upon trucks of Class II as above defined.....	15.00
Upon trucks of Class III.....	20.00
Upon trucks of Class IV.....	25.00
Upon trucks of Class V.....	30.00
Upon trucks of Class VI and VII.....	35.00
Upon trailers drawn by motor operated vehicles, where the trailer does not exceed 7 feet in length.....	7.50
And where the trailer exceeds 7 ft. in length.....	10.00

This tax shall apply to and be paid by each motor vehicle as above set forth whose owner resides or usually stays in Counties to which this Act applies and it shall be a misdemeanor and punishable as such for any resident of counties to which this Act applies to operate a motor vehicle over the highways of said Counties, State-maintained roads excluded, without the payment of the tax herein provided.

As amended by: Private Acts of 1967-68, Chapter 207
Private Acts of 1971, Chapter 72

SECTION 2. That the tax herein levied shall be collected by the County Court Clerk of Counties to which this Act applies at the same time that he collects the State privilege tax upon the operation of motor driven vehicles over the public highways. No Clerk in Counties to which this Act applies shall issue to a resident of such County a State license for the operation of automobiles unless at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of his car under this Act. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31 and the said proportionate reduction shall be made as is now made in the case of State registration of automobiles where such motor driven vehicle is registered after April 1 for any reason whatsoever. For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of fifty cents (50¢) for each one so issued, to be collected from the person purchasing the same. He shall report the funds collected by him monthly and pay the same to the County Trustee of Counties to which this Act applies and they shall be applied as herein provided.

As amended by: Private Acts of 1971, Chapter 72
Private Acts of 2015, Chapter 2

SECTION 3. That the proceeds of the tax herein imposed when collected and in the hands of the County Trustee shall be used exclusively for the purpose of rock and gravel to be used on rural roads in such Counties, but no part of the funds arising from this Act shall be used for the purchase of machinery or for labor upon such roads. It being the legislative intent that such shall be paid from other highway funds available to such County. The County Highway organization of Counties to which this Act applies shall have full and complete direction as to the expenditure of such funds, subject, however, to the limitations herein provided as to their use. Nothing in this Act shall be construed as authorizing the levy of the tax herein provided against non-residents of said County not permanently domiciled therein, but the same shall be levied only upon the motor driven vehicles of residents thereof.

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of any County to which it may apply on or before the next regular meeting of said Quarterly County Court occurring after its approval by the Governor or after its otherwise becoming a law. Its approval or non-approval shall be proclaimed by the presiding officer of

said Quarterly County Court and shall be certified by him to the Secretary of State.

SECTION 5. That for the purpose of ratifying this Act as provided in Section 4, it shall take effect from and after its passage, the public welfare requiring it.

Passed: February 28, 1967.

Private Acts of 1972 Chapter 209

SECTION 1. That for the privilege of using the public roads and highways, except State maintained roads, in counties of this State having a population of not less than 13,000 nor more than 13,500 by the Federal Census of 1970, or any subsequent Federal Census, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, which shall pay not tax hereunder, a special privilege tax for the benefit of such counties, which tax shall be in addition to all other taxes, and which shall be in the amount of Forty Dollars (\$40.00) for each motor-driven vehicle except that the tax on motor cycles as defined in Tennessee Code Annotated, Section 59-103, shall be in the amount of Ten Dollars (\$10.00).

This tax shall apply to and shall be paid on each motor-driven vehicle, whose owner resides or usually stays in counties to which this act applies and it shall be a misdemeanor and punishable as such for any resident of counties to which this act applies to operate a motor-driven vehicle except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, over the roads and highways of said counties, State-maintained roads excluded, without the payment of the tax herein provided. Provided, further, that nothing in this act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of the counties to which this act applies, but the same shall be levied only upon motor-driven vehicles of residents of the counties to which this act applies and within a reasonable construction of the provisions hereof. Provided, further, that there shall arise a rebuttable presumption that any resident of said counties owning a licensed motor-driven vehicle has in fact operated said motor-driven vehicle over the roads and highways of said counties.

As amended by: Private Acts of 1977, Chapter 39
Private Acts of 1980, Chapter 300

SECTION 2. The tax herein levied shall be collected by the County Court Clerk of counties to which this act applied at the same time that he collects the State privilege tax upon the operation of motor-driven vehicles over the public highways. No Clerk in counties to which this act applies shall issue to a resident of such county a State license for the operation of automobiles, unless, at the same time such resident shall purchase the appropriate license as hereinafter provided for the operation of this automobile under this act. Payment of the license fee herein imposed shall be evidenced by a tag or emblem to be appropriately displayed upon some prominent part of the automobile in question. The design of the emblem and the place and manner of display on the vehicle shall be determined by the County Court Clerk, and the expense incident thereto shall be paid from the County General Fund. The tax herein levied shall entitle the owner of a car to operate the same from April 1 of each year to the next succeeding March 31; and the same proportionate reduction shall be made as it is now made in the case of State registration of automobiles where such motor-driven vehicle is registered after April 1, for any reason whatsoever.

For his services in issuing such licenses, the County Court Clerk shall be entitled to a fee of 50 cents for each license so issued, to be collected from the person purchasing same. The Clerk shall faithfully account for, make proper reports of, and pay over to the Trustee of the counties to which this act applies at monthly intervals, all funds paid to and received by him for the aforesaid privilege tax, and such funds shall be applied as herein provided.

In the event any motor-driven vehicle for which the privilege tax has been paid and the emblem or decal issued and placed thereon, become unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceases to operate same on the public streets, roads, or highways of said county, or in the event the owner transfers the title to said motor-driven vehicle, and completely removes therefrom and destroys the emblem or decal issued and placed thereon or affixed thereto, and the owner makes proper application for the issuance of a duplicate decal or emblem to be used by him on the same or on another motor-driven vehicle for the unexpired term for which the original decal or emblem was issued, and the Clerk is satisfied that this owner is entitled to the issuance of such duplicate decal or emblem, and the owner pays into the hands of the Clerk the sum of 50 cents as a privilege tax for reassignment of said decal and a 50 cents Clerk's fee therefor, the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and will deliver to the owner duplicate decal or emblem, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of such county until the next following March 31.

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 owner of 50 cents as a privilege tax for replacement of said decal and a 50 cents Clerk's fee, may issue and deliver to the owner, a duplicate decal or emblem.

SECTION 3. The proceeds of the tax herein imposed, when collected and paid into the hands of the County Trustee, shall be expended for the following purposes:

- (1) One-fourth (1/4) of the proceeds of the tax herein imposed shall be deposited in the General Purpose School Fund of the county and used for school purposes.
- (2) Three-fourths (3/4) of the proceeds of the tax herein imposed shall be used exclusively to pay off the outstanding school bonds of said county.

SECTION 4. It is the intent of the General Assembly that this act be construed as a measure providing for additional revenues in the counties affected, to be used exclusively for the financing of the program of public education in such counties.

SECTION 5. That this act shall have not effect unless the same shall be approved by two-thirds vote of the Quarterly County Court of any county to which it may apply on or before the next regular or special meeting of said Quarterly County Court after its approval by the Governor or after its otherwise becoming a law. Its approval or nonapproval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 6. That this act shall be effective from and after its passage, the public welfare requiring it, but the provisions hereof shall not become operative until validated as provided in Section 5 herein.

Passed: February 15, 1972.

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