



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 19, 2024

Marriage 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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Marriage Tax

Private Acts of 1992 Chapter 157

SECTION 1. The county legislative body of Sequatchie County is authorized by resolution to levy a tax on the privilege of being married on the courthouse grounds. The resolution levying such tax shall state the rate of the tax and the method of implementation, administration and enforcement. All tax revenue generated pursuant to the tax authorized by this act shall be deposited in the county general fund.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Sequatchie County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 3. 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 2.

Passed: March 5, 1992.

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