

THE UNIVERSITY OF TENNESSEE
INSTITUTE FOR PUBLIC SERVICE
105 Student Services Building
Knoxville, Tennessee 37996-0213

NON-PROFIT
U.S. POSTAGE
PAID
KNOXVILLE, TN
PERMIT No. 870

CTAS Technical Report 96-2



**TENNESSEE
COUNTY
TAX
STATISTICS**

January 1996



**THE UNIVERSITY OF TENNESSEE
COUNTY TECHNICAL ASSISTANCE SERVICE**



**TECHNICAL REPORT
TENNESSEE COUNTY TAX STATISTICS**

**Prepared by
Judith F. Reinhart, Special Projects Coordinator**

JANUARY 1996



Authorization No. E15-1570-00-002-96

January, 1996

Dear County Official:

The following text and tables represent our 21st annual compilation of tax statistics for county governments in Tennessee. The information provided is the most current as of publication; however, certain changes will no doubt take place shortly due to the dynamic nature of county government.

Since our last report, one county levied a new wheel tax, and five counties levied a new hotel/motel tax.

Information on local litigation taxes is not included in our report. Most counties do levy this tax in varying amounts and for a myriad of purposes. Its ease of passage (simple resolution) has made it a popular source of much needed revenues.

It is our legislative mandate to provide county officials with information useful in the operation of their offices. In this respect, we hope you find this report beneficial in analyzing revenue sources available to county government. If CTAS can provide other information relating to this report, please contact us at your convenience.

**J. Rodney Carmical
Executive Director**

TABLE OF CONTENTS

<i>TENNESSEE COUNTY PROPERTY TAX RATES</i>	1-26
TABLE I Distribution of the Tennessee County Property Tax Rates	5-12
TABLE II Comparison of Tennessee County Property Tax Rates - 1994 vs 1993	13-18
TABLE II-A Comparison of Tennessee County Effective Tax Rates - 1994 vs 1993	19-24
<i>COUNTYWIDE MOTOR VEHICLE TAX LEVIED IN TENNESSEE COUNTIES</i>	25-34
TABLE III A Compilation of Counties In Tennessee Levying a Countywide Motor Vehicle Tax	27-32
TABLE IV Motor Vehicle Registrations for Tennessee Counties - 1994	33-34
<i>LOCAL SALES TAX IN TENNESSEE COUNTIES</i>	35-40
TABLE V Local Option Sales Tax Rates	39-40
<i>HOTEL/MOTEL TAX IN TENNESSEE COUNTIES</i>	41-50
TABLE VI Hotel/Motel Tax In Tennessee Counties	43-49
<i>COUNTY MINERAL SEVERANCE TAX</i>	51-59
TABLE VII County Mineral Severance Tax	53-59
<i>LITIGATION TAX IN TENNESSEE COUNTIES</i>	61
TAX RATE SUMMARY - TABLE VIII	63-66
APPENDIX A	67

TENNESSEE COUNTY PROPERTY TAX RATES

(1995 TAX YEAR)



As county populations and corresponding demands for service continue to increase, county officials continue to find themselves facing increased costs which must be funded from a tax base burdened by few alternatives for new revenue. The source of revenue most heavily depended upon by counties is, of course, the property tax. This tax is levied on all real and personal property based on its classification and subsequent assessed value as follows:

Residential and Farm Property:	Real-25% of appraised value Personal-5% of appraised value
Industrial & Commercial Property:	Real-40% of appraised value Personal-30% of appraised value
Public Utilities:	Both-55% of appraised value

Several categories of real and personal property are exempt from property taxes. These categories are:

1. Governmental - This exemption applies to any property owned by the federal, state or local governments or any governmental agency if used exclusively for governmental purposes.
2. Government Securities - Bonds and notes of the state, counties, municipalities or housing authorities.
3. Exempt Entities - Property owned by religious, charitable, scientific or nonprofit educational institutions and used exclusively by and for such institutions.
4. Certain Educational Institutions - Dormitories, the residence of the chief executive officer of a college or university (subject to certain conditions), faculty housing provided by a college or university (subject to very strict restrictions) and college or university bookstores.
5. Growing Crops - All growing crops, poultry and livestock (except for meat processors).

6. Charter or Contract Property - All property protected by a valid charter or contract exemption is exempt (subject to statutory restrictions).
7. Low Cost Housing for Elderly and Handicapped - Property of a nonprofit corporation used for below-cost housing for the elderly or handicapped and financed by the U.S. government under specified sections of the U. S. Code if the nonprofit corporation is entitled to exemption from federal income taxation by virtue of being a charitable or social welfare organization.
8. Leased Tangible Personal Property - The Tennessee Constitution authorizes a property tax exemption for property representing inventory of a business held for sale or exchange. By statute, this exemption extends to any inventory which is subject to the business gross receipts tax. (NOTE: Property held for lease, if in the hands of the lessee, is taxable.)
9. Other:
 - a. airport runways,
 - b. industrial development corporations,
 - c. burial plots in use, monuments, and nonprofit cemeteries,
 - d. historic properties,
 - e. foreign property to be exported,
 - f. property in transit,
 - g. property used to recycle waste products.
10. Tax Relief for Elderly, Disabled - For persons over 65 or who are totally and permanently disabled and who fit within an income limitation set annually by the Legislature, but not less than \$10,000 (set at \$10,000 for FY1994-95), the state provides credit vouchers for taxes due and payable on the first \$15,000 of full market value of the taxpayer's residence. Disabled veterans are entitled to receive vouchers for the first \$120,000 worth of full market value of residence (no income limit).

In 1980, the Tennessee General Assembly passed legislation codified in part at T.C.A. 67-5-1605, which required the State Board of Equalization, effective January 1, 1981, to determine an annual overall median ratio of property appraisal to be used by the Comptroller of the Treasury in establishing assessments for public utilities in Tennessee. The established ratios for each county are then to be used in assessing individual utilities in their respective counties. The ratios established for the 1995 tax year were adopted by the State Board of Equalization and published August, 1995. In Tennessee there are currently 133 taxing districts, excluding

municipal taxing entities.

Table II-A shows each tax district's effective tax rate for 1995 versus 1994. This rate is determined by multiplying the taxing district's tax rate by the appraisal ratio as determined by the State Board of Equalization, and produces a more realistic comparison of property tax rates than use of the taxing district's actual tax rate. This table shows the effective rate to range from a low of \$1.28 in Sevier County to a high of \$5.17 in Morgan County.

Other than the 15 counties (with 18 taxing jurisdictions) undergoing reappraisal programs in 1995, 8 taxing jurisdictions decreased their tax rate, 40 jurisdictions increased their rates and 63 jurisdictions used reserves or other revenue in funding their budgets with the same tax rate as set in 1994. There were also 4 new taxing jurisdictions added in 1995.

On the following pages you will find several tables which summarize the property tax rates set by counties in 1995. Table I shows the total county tax rates with a breakdown into the various county funds and the special school district tax rates. Table II gives a listing of 1995 tax rates for the 133 tax districts in Tennessee, showing present rate, prior year's rate, amount and percentage of increase or decrease. Table II-A gives a listing of 1995 effective tax rates, with the appraisal ratios and prior year's effective rate.

It is our sincere hope that the reader finds these tables informative and useful. For any additional information regarding this matter, please contact the CTAS county government consultant for your area. For help in estimating what a penny on the tax rate would bring in, please see Appendix A at the end of this report.

**TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996**

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
ANDERSON										
Outside Cities	0.89	-	-	1.69	-	0.50	-	3.08	-	3.08
Inside Clinton	0.89	-	-	1.69	-	0.49	-	3.07	-	3.07
Inside Oak Ridge	0.89	-	-	1.69	-	0.26	-	2.84	-	2.84
BEDFORD	1.22	-	0.09	1.57	-	0.13	-	3.01	-	3.01
BENTON	0.89	-	0.15	2.00	-	0.24	0.10	3.38	-	3.38
BLEDSON	1.05	-	-	1.39	-	0.01	0.10	2.55	-	2.55
BLOUNT	0.53	0.04	-	1.05	-	0.48	-	2.10	-	2.10
BRADLEY	0.55821	0.03173	0.14442	1.22049	-	-	0.37515	2.3300	-	2.3300
CAMPBELL	0.61	0.05	0.05	1.86	-	0.02	0.42	3.01	-	3.01
CANNON	0.860	-	-	1.545	-	0.035	0.120	2.56	-	2.56
CARROLL										
Outside SSD's	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	-	1.55
Inside SSD's:										
Bruceton-Hollow Rock	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.79	3.34
Huntingdon	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.89	3.44
McKenzie	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.78	3.33
South Carroll	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.89	3.44
West Carroll	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.87	3.42
Inside Atwood	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.87	3.42
Inside Trezevant	0.68	-	0.08	0.32	0.24	0.09	0.14	1.55	1.87	3.42
CARTER	0.58	-	0.09	1.50	-	0.57	-	2.74	-	2.74
CHEATHAM	0.56	-	0.07	1.42	0.40	0.38	0.12	2.95	-	2.95
CHESTER	1.38	-	0.02	1.12	-	-	-	2.52	-	2.52
CLAIBORNE	0.62	-	0.01	2.05	-	0.13	0.37	3.18	-	3.18
CLAY	1.20	-	-	1.72	-	-	-	2.92	-	2.92

TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
COCKE	0.97	-	0.11	0.92	0.30	0.35	-	2.65	-	2.65
COFFEE										
Outside Manchester & Tullahoma	0.73	-	-	1.50	-	0.35	0.22	2.80	-	2.80
Inside Manchester	0.73	-	-	1.50	-	0.15	-	2.38	-	2.38
Inside Tullahoma	0.73	-	-	1.50	-	0.15	-	2.38	-	2.38
CROCKETT	1.05	-	-	1.00	0.15	0.12	0.12	2.44	-	2.44
CUMBERLAND	0.58	-	-	0.56	-	0.73	-	1.87	-	1.87
DAVIDSON										
General Services District	1.91	-	-	1.01	0.11	0.47	-	3.50	-	3.50
Urban Services District	2.79	-	-	1.01	0.11	0.59	-	4.50	-	4.50
DECATUR	0.57	-	-	0.99	-	0.14	0.26	1.96	-	1.96
DEKALB	0.51	-	-	1.16	-	0.12	0.23	2.02	-	2.02
DICKSON	0.95	-	0.18	1.23	-	0.29	-	2.65	-	2.65
DYER	0.693	-	0.386	1.206	0.279	0.216	-	2.78	-	2.78
FAYETTE	0.88	-	0.40	1.12	-	0.28	0.01	2.69	-	2.69
FENTRESS	1.19	-	-	0.73	-	0.29	0.36	2.57	-	2.57
FRANKLIN										
Outside Cities	0.73	0.1100	0.0200	1.10	-	0.20	0.42	2.58	-	2.58
Outside Tullahoma, Winchester & Sewanee	0.73	-	0.0200	1.10	-	0.20	0.42	2.47	-	2.47
Inside Tullahoma, Winchester & Sewanee	0.73	-	0.0200	1.10	-	0.20	0.13	2.18	-	2.18
GIBSON										
Inside SSD's:										
Gibson County	0.73	-	0.18	-	-	-	-	0.99	1.71	2.70
Bradford	0.73	-	0.18	-	-	0.08	-	0.99	1.94	2.93
Dyer	0.73	-	0.18	-	-	0.08	-	0.99	1.71	2.70
Kenton	0.73	-	0.18	-	-	0.08	-	0.99	1.78	2.77
Milan	0.73	-	0.18	-	-	0.08	-	0.99	1.55	2.54
Trenton	0.73	-	0.18	-	-	0.08	-	0.99	2.07	3.06

TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
GILES	0.85	-	0.09	1.83	-	0.71	-	3.48	-	3.48
GRAINGER	0.88	-	0.14	1.33	-	0.30	0.12	2.77	-	2.77
GREENE										
Outside Greenville	0.46	0.20	0.21	1.07	-	0.59	0.09	2.62	-	2.62
Inside Greenville	0.46	0.20	0.21	1.07	-	0.17	0.09	2.20	-	2.20
GRUNDY	1.42	-	-	1.49	-	0.26	0.34	3.51	-	3.51
HAMBLEN										
Outside Morristown	0.50	0.02	-	1.46	-	0.48	0.08	2.54	-	2.54
Inside Morristown	0.50	-	-	1.46	-	0.48	-	2.44	-	2.44
HAMILTON	0.9709	-	0.0192	1.3538	-	0.4693	-	2.8132	-	2.8132
HANCOCK	0.74	-	-	1.23	-	0.57	0.17	2.71	-	2.71
HARDEMAN	0.68	-	0.14	1.98	-	0.11	-	2.91	-	2.91
HARDIN	0.831	-	0.054	1.205	-	-	-	2.09	-	2.09
HAWKINS	0.99	-	0.25	1.55	0.18	0.43	-	3.40	-	3.40
HAYWOOD	0.65	-	0.19	1.37	-	0.16	-	2.37	-	2.37
HENDERSON	0.65	-	0.08	0.90	0.41	-	-	2.04	-	2.04
HENRY										
Outside Paris SSD	0.61	-	0.41	1.66	-	0.05	0.11	2.84	-	2.84
Inside Paris SSD	0.61	-	0.41	1.66	-	0.05	0.11	2.84	0.22	3.06
HICKMAN	0.87	-	0.09	1.66	-	0.46	-	3.08	-	3.08
HOUSTON	1.88	-	0.02	1.22	-	0.27	-	3.39	-	3.39
HUMPHREYS										
Outside Cities	0.51	0.28	0.09	1.12	-	0.56	0.27	2.83	-	2.83
Inside Cities	0.51	0.24	0.09	1.12	-	0.56	0.27	2.79	-	2.79
JACKSON	1.25	-	0.09	1.38	-	0.10	0.35	3.17	-	3.17

TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
JEFFERSON	0.79	0.04	0.07	0.92	-	0.64	0.30	2.76	-	2.76
JOHNSON	0.92	-	-	2.01	0.16	0.22	-	3.31	-	3.31
KNOX	1.2087	0.1415	-	1.3918	0.06	0.295	0.066	3.16	-	3.16
LAKE	1.05	-	0.05	1.57	-	0.28	0.05	3.00	-	3.00
LAUDERDALE	0.82	0.02	0.25	0.90	-	0.31	-	2.30	-	2.30
LAWRENCE	1.27	-	0.24	1.10	-	0.55	-	3.16	-	3.16
LEWIS	1.14	-	0.05	0.74	-	0.25	-	2.18	-	2.18
LINCOLN	0.50	-	0.12	1.32	-	0.49	-	2.43	-	2.43
LOUDON										
Outside Lenoir City	0.87	-	0.04	1.25	-	0.45	-	2.61	-	2.61
Inside Lenoir City	0.87	-	0.04	1.25	-	0.28	-	2.44	-	2.44
MACON	0.97	-	0.17	1.15	-	0.28	-	2.57	-	2.57
MADISON	0.788	0.222	0.140	1.110	-	0.570	-	2.83	-	2.83
MARION	0.82	-	-	1.32	-	-	-	2.14	-	2.14
MARSHALL	0.76	-	0.11	1.87	-	0.57	-	3.31	-	3.31
MAURY	0.64	-	0.12	1.18	-	0.52	0.24	2.70	-	2.70
MCMINN	0.5184	-	0.1919	0.9301	0.3078	0.5838	-	2.5320	-	2.53
MCNAIRY	0.80	-	0.12	1.53	-	0.10	-	2.55	-	2.55
MEIGS	0.70	-	-	1.10	-	0.29	-	2.09	-	2.09
MONROE										
Outside Cities	0.69	-	0.06	1.37	-	0.03	0.20	2.35	-	2.35
Inside Cities	0.69	-	0.06	1.37	-	0.03	0.15	2.30	-	2.30
MONTGOMERY	0.83	-	0.19	1.03	-	1.35	-	3.40	-	3.40

TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
MOORE										
General Services District	0.79	-	0.06	1.88	-	-	-	2.73	-	2.73
Urban Services District	0.79	0.15	0.06	1.88	-	-	-	2.88	-	2.88
MORGAN	1.05	-	0.04	1.87	-	1.66	0.55	5.17	-	5.17
OBION										
Outside Union City	0.27	-	0.22	1.91	-	0.91	-	3.31	-	3.31
Inside Union City	0.27	-	0.22	1.91	-	-	-	2.40	-	2.40
OVERTON	1.12	-	0.08	1.33	-	0.23	0.03	2.79	-	2.79
PERRY	1.20	-	-	1.38	-	0.72	0.32	3.62	-	3.62
PICKETT	1.50	-	-	1.26	-	0.33	0.35	3.44	-	3.44
POLK	1.12	-	-	1.77	-	0.63	-	3.52	-	3.52
PUTNAM	0.85	-	0.13	0.69	-	0.77	0.10	2.54	-	2.54
RHEA	0.99	-	-	0.61	0.35	0.79	-	2.74	-	2.74
ROANE										
Outside Cities	0.63	0.07	0.035	1.67	-	0.46	0.14	3.005	-	3.005
Inside Harriman & Oak Ridge	0.63	0.07	0.035	1.67	-	0.04	0.02	2.465	-	2.465
Inside Kingston, Oliver Springs & Rockwood	0.63	0.07	0.035	1.67	-	0.46	0.02	2.885	-	2.885
ROBERTSON										
Outside Cities	0.83	0.14	-	1.65	-	0.80	-	3.42	-	3.42
Inside Cities	0.83	-	-	1.65	-	0.80	-	3.28	-	3.28
RUTHERFORD	0.44	-	-	1.86	-	0.82	0.03	3.15	-	3.15
SCOTT										
Outside Oneida SSD	0.87	-	-	1.94	-	0.78	0.09	3.68	-	3.68
Inside Oneida SSD	0.87	-	-	1.94	-	0.18	0.09	3.08	1.19	4.27
SEQUATCHIE	0.91	-	-	1.30	-	0.17	0.13	2.51	-	2.51
SEVIER	0.45	0.04	0.20	0.60	-	0.13	-	1.42	-	1.42

TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
SHELBY	1.31	-	-	1.51	-	0.34	-	3.16	-	3.16
SMITH	0.56	-	0.02	1.30	-	0.14	-	2.02	-	2.02
STEWART	1.05	-	0.07	0.07	-	0.51	0.23	1.93	-	1.93
SULLIVAN	0.92	0.03	-	1.86	0.05	-	-	2.86	-	2.86
SUMNER	0.49	-	-	1.75	-	0.66	-	2.90	-	2.90
TIPTON	0.61	-	0.30	1.85	-	0.70	0.11	3.57	-	3.57
TROUSDALE	1.59	-	-	1.35	-	0.89	0.32	4.15	-	4.15
UNICOI	1.19	-	0.065	1.37	-	0.465	-	3.09	-	3.09
UNION	0.39	-	0.05	1.74	-	0.07	-	2.25	-	2.25
VAN BUREN	1.59	0.10	-	1.25	-	0.20	0.34	3.48	-	3.48
WARREN	0.82	-	0.08	0.85	-	0.67	0.04	2.46	-	2.46
WASHINGTON	0.66	-	0.23	1.02	-	0.45	0.05	2.41	-	2.41
WAYNE	0.84	-	0.02	1.40	-	0.32	0.39	2.97	-	2.97
WEAKLEY	0.55	-	0.41	1.20	-	0.55	-	2.71	-	2.71
WHITE	0.99	-	-	1.45	-	0.04	-	2.48	-	2.48
WILLIAMSON										
Outside Units Below	0.61	-	0.12	1.52	-	1.02	0.11	3.38	-	3.38
9th Dist Outside Franklin	0.61	0.49	0.12	1.52	-	0.68	0.11	3.53	0.67	4.20
5th & 9th Inside Franklin	0.61	0.49	-	1.52	-	0.68	-	3.30	0.67	3.97
Inside Brentwood, Fairview, Spring Hill, & Thompson Station	0.61	-	-	1.52	-	1.02	0.11	3.26	-	3.26
Inside Franklin/No SSD	0.61	-	-	1.52	-	1.02	-	3.15	-	3.15

TABLE I
DISTRIBUTION OF PROPERTY TAX - TAX YEAR 1996

COUNTY	CO. GEN. FUND	OTHER GEN. FUND	ROAD/ BRIDGE FUND	GEN. PUR. SCH.	OTHER SCH. FUND	DEBT SERVICE FUND	S. WASTE REVENUE FUND	COUNTY TAX RATE	SSD TAX RATE	TOTAL TAX RATE
WILSON										
Outside SSD's	0.67	-	0.23	1.32	-	0.71	0.23	3.16	-	3.16
Inside 10th SSD	0.67	-	0.23	1.32	-	0.49	0.23	2.94	-	2.94
Fire Dist - Fast Resp.	0.67	0.09	0.23	1.32	-	0.71	0.23	3.25	-	3.25
Fire Dist - Delayed Respon	0.67	0.04	0.23	1.32	-	0.71	0.23	3.20	-	3.20

TABLE II
COMPARISON: 1995 vs 1994
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1995 RATE	1994 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
ANDERSON				
1 Outside Clinton & Oak Ridge	3.08	3.08	-	-
2 Inside Clinton	3.07	3.07	-	-
3 Inside Oak Ridge	2.84	2.84	-	-
4 BEDFORD				
	3.01	3.47	-	-
5 BENTON				
	3.38	3.38	N/A	N/A
6 BLEDSOE				
	2.55	2.55	-	-
7 BLOUNT				
	2.10	2.29	-0.19	-0.08%
8 BRADLEY				
	2.3300	2.3300	-	-
9 CAMPBELL				
	3.01	2.96	0.05	0.02%
10 CANNON				
	2.56	2.79	-	-
CARROLL				
11 Outside SSD's	1.55	1.55	-	-
Inside SSD's as follows:				
12 Bruceton-Hollow Rock	3.34	3.34	-	-
13 Huntingdon	3.44	3.44	-	-
14 McKenzie	3.33	3.33	-	-
15 South Carroll	3.44	3.44	-	-
16 West Carroll	3.42	3.42	-	-
17 Inside Atwood	3.42	3.42	-	-
18 Inside Trezevant	3.42	3.42	-	-
19 CARTER				
	2.74	3.18	N/A	N/A
20 CHEATHAM				
	2.95	3.61	N/A	N/A
21 CHESTER				
	2.52	2.48	N/A	N/A
22 CLAIBORNE				
	3.18	3.18	-	-
23 CLAY				
	2.92	2.92	-	-
24 COCKE				
	2.65	2.52	-	-

TABLE II
COMPARISON: 1995 vs 1994
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1995 RATE	1994 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
COFFEE				
25 Outside Manchester & Tullahoma	2.80	2.75	0.05	0.02%
26 Inside Manchester	2.38	2.38	-	-
27 Inside Tullahoma	2.38	2.38	-	-
28 CROCKETT				
28 CROCKETT	2.44	2.44	-	-
29 CUMBERLAND				
29 CUMBERLAND	1.87	1.87	-	-
DAVIDSON				
30 General Services District	3.50	3.50	-	-
31 Urban Services District	4.50	4.50	-	-
32 DECATUR				
32 DECATUR	1.96	1.96	-	-
33 DEKALB				
33 DEKALB	2.02	1.80	0.22	0.12%
34 DICKSON				
34 DICKSON	2.65	2.90	N/A	N/A
35 DYER				
35 DYER	2.78	1.85	0.93	0.50%
36 FAYETTE				
36 FAYETTE	2.69	2.69	-	-
37 FENTRESS				
37 FENTRESS	2.57	3.00	N/A	N/A
FRANKLIN				
38 Outside Cities	2.58	2.81	N/A	N/A
39 Outside Tullahoma, Winchester & Sewanee	2.47	2.69	N/A	N/A
40 Inside Tullahoma, Winchester & Sewanee	2.18	2.39	N/A	N/A
GIBSON				
Inside SSD's below:				
41 Gibson County	2.70	2.31	0.39	0.17%
42 Bradford	2.93	2.63	0.30	0.11%
43 Dyer	2.70	2.31	0.39	0.17%
44 Kenton	2.77	2.38	0.39	0.16%
45 Milan	2.54	2.49	0.05	0.02%
46 Trenton	3.06	2.38	0.68	0.29%
47 GILES				
47 GILES	3.48	3.31	0.17	0.05%

TABLE II
COMPARISON: 1995 vs 1994
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1995 RATE	1994 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
48 GRAINGER	2.77	2.77	-	-
GREENE				
49 Outside Greeneville	2.62	2.62	-	-
50 Inside Greeneville	2.20	2.20	-	-
51 GRUNDY				
51 GRUNDY	3.51	3.41	0.10	0.03%
HAMBLEN				
52 Outside Morristown	2.54	2.54	-	-
53 Inside Morristown	2.44	2.44	-	-
54 HAMILTON				
54 HAMILTON	2.8132	2.8132	-	-
55 HANCOCK				
55 HANCOCK	2.71	2.71	0.00	0.00%
56 HARDEMAN				
56 HARDEMAN	2.91	2.28	0.63	0.28%
57 HARDIN				
57 HARDIN	2.09	2.54	N/A	N/A
58 HAWKINS				
58 HAWKINS	3.40	3.20	-	-
59 HAYWOOD				
59 HAYWOOD	2.37	2.50	N/A	N/A
60 HENDERSON				
60 HENDERSON	2.04	1.91	0.13	0.07%
HENRY				
61 Outside Paris SSD	2.84	2.78	0.06	0.02%
62 Inside Paris SSD	3.04	3.02	0.02	0.01%
63 HICKMAN				
63 HICKMAN	3.08	3.08	-	-
64 HOUSTON				
64 HOUSTON	3.39	3.29	0.10	0.03%
HUMPHREYS				
65 Outside Cities	2.83	2.29	0.54	0.24%
66 Inside Cities	2.79	2.23	NEW	NEW
67 JACKSON				
67 JACKSON	3.17	3.17	-	-
68 JEFFERSON				
68 JEFFERSON	2.76	2.50	-	-
69 JOHNSON				
69 JOHNSON	3.31	3.85	N/A	N/A

TABLE II
COMPARISON: 1995 vs 1994
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1995 RATE	1994 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
70 KNOX	3.16	2.91	0.25	0.09%
71 LAKE	3.00	3.00	-	-
72 LAUDERDALE	2.30	2.68	N/A	N/A
73 LAWRENCE	3.16	2.78	0.38	0.14%
74 LEWIS	2.18	1.89	0.29	0.15%
75 LINCOLN	2.43	2.59	-0.16	-0.06%
LOUDON				
76 Outside Lenoir City	2.61	2.51	N/A	N/A
77 Inside Lenoir City	2.44	2.29	N/A	N/A
78 MACON	2.57	3.11	N/A	N/A
79 MADISON	2.83	2.79	-	-
80 MARION	2.14	2.14	-	-
81 MARSHALL	3.31	3.23	0.08	0.02%
82 MAURY	2.70	2.49	-	-
83 MCMINN	2.5320	2.5320	-	-
84 MCNAIRY	2.55	2.55	-	-
85 MEIGS	2.09	2.32	-	-
MONROE				
86 Outside Cities	2.35	2.00	0.35	0.18%
87 Inside Cities	2.30	2.00	0.30	0.15%
88 MONTGOMERY	3.40	2.73	-	-
MOORE				
89 General Services District	2.73	2.73	-	-
90 Urban Services District	2.88	2.88	-	-
91 MORGAN	5.17	6.0448	-0.87	-0.14%

TABLE II
COMPARISON: 1995 vs 1994
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1995 RATE	1994 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
OBION				
92 Outside Union City	3.31	3.31	-	-
93 Inside Union City	2.40	2.40	-	-
94 OVERTON	2.79	2.79	-	-
95 PERRY	3.62	3.29	0.33	0.10%
96 PICKETT	3.44	3.44	-	-
97 POLK	3.52	3.54	-0.02	-0.01%
98 PUTNAM	2.54	2.54	-	-
99 RHEA	2.74	2.74	-	-
ROANE				
100 Outside Harriman & Oak Ridge	3.005	2.925	0.08	0.03%
101 Inside Harriman & Oak Ridge	2.465	2.365	0.10	0.04%
102 Inside Kingston, Oliver Springs & Rockwood	2.885	2.785	0.10	0.04%
ROBERTSON				
103 Outside Cities	3.42	3.42	-	-
104 Inside Cities	3.28	3.15	0.13	0.04%
105 RUTHERFORD	3.15	2.97	0.18	0.06%
SCOTT				
106 Outside Oneida SSD	3.68	3.58	0.10	0.03%
107 Inside Oneida SSD	4.27	4.14	0.13	0.03%
108 SEQUATCHIE	2.51	2.36	0.15	0.06%
109 SEVIER	1.42	1.26	0.16	0.13%
110 SHELBY	3.16	3.16	-	-
111 SMITH	2.02	2.93	N/A	N/A
112 STEWART	1.93	1.93	-	-
113 SULLIVAN	2.86	2.86	-	-

TABLE II
COMPARISON: 1995 vs 1994
TENNESSEE COUNTY PROPERTY TAX RATES

COUNTY	1995 RATE	1994 RATE	INCREASE (DECREASE)	% INCREASE (DECREASE)
114 SUMNER	2.90	3.15	N/A	N/A
115 TIPTON	3.57	3.57	-	-
116 TROUSDALE	4.15	3.99	0.16	0.04%
117 UNICOI	3.09	3.09	-	-
118 UNION	2.25	2.25	-	-
119 VAN BUREN	3.48	3.48	-	-
120 WARREN	2.46	2.34	0.12	0.05%
121 WASHINGTON	2.41	2.41	-	-
122 WAYNE	2.97	2.97	-	-
123 WEAKLEY	2.71	2.54	0.17	0.07%
124 WHITE	2.48	2.48	-	-
WILLIAMSON				
125 Outside Units Below	3.38	3.43	-0.05	-0.01%
126 9th Dist Outside Franklin	4.20	4.15	0.05	0.01%
127 5th & 9th Inside Franklin	3.97	4.03	-0.06	-0.01%
128 Inside Brentwood, Fairview, Spring Hill and Thompson Station	3.26	3.31	-0.05	-0.02%
129 Inside Franklin/No FSSD	3.15	NEW	NEW	NEW
WILSON				
130 Outside SSD's	3.16	3.06	0.10	0.03%
131 Inside 10th SSD	2.94	2.83	0.11	0.04%
132 Fire Dist-Fast Response	3.25	NEW	NEW	NEW
133 Fire Dist-Delayed Response	3.20	NEW	NEW	NEW

NOTE: Benton, Carter, Cheatham, Chester, Dickson, Fentress, Franklin, Hardin, Haywood, Johnson, Lauderdale, Loudon, Macon, Smith and Sumner Counties participated in a reappraisal program in 1994-95. The 1995 tax rate is a result of this program, and thus, cannot be compared on a percentage basis with the 1994 tax rate.

TABLE II-A
COMPARISON: 1995 VS 1994
EFFECTIVE TAX RATES

COUNTY	1995 RATE	APPRAISAL RATIO*	1995 EFFECTIVE TAX RATE	1994 EFFECTIVE TAX RATE
ANDERSON				
1 Outside Clinton & Oak Ridge	3.08	0.9100	2.80	2.76
2 Inside Clinton	3.07	0.9100	2.79	2.75
3 Inside Oak Ridge	2.84	0.9100	2.58	2.55
4 BEDFORD	3.01	1.0000	3.01	3.47
5 BENTON	3.38	0.9600	3.24	3.38
6 BLEDSOE	2.55	1.0000	2.55	2.55
7 BLOUNT	2.10	1.0000	2.10	2.29
8 BRADLEY	2.3300	1.0000	2.3300	2.3300
9 CAMPBELL	3.01	0.9613	2.89	2.96
10 CANNON	2.56	1.0000	2.56	2.79
CARROLL				
11 Outside SSD's	1.55	0.9558	1.48	1.48
Inside SSD's as follows:				
12 Bruceton-Hollow Rock	3.34	0.9558	3.19	3.19
13 Huntingdon	3.44	0.9558	3.29	3.29
14 McKenzie	3.33	0.9558	3.18	3.18
15 South Carroll	3.44	0.9558	3.29	3.29
16 West Carroll	3.42	0.9558	3.27	3.27
17 Inside Atwood	3.42	0.9558	3.27	3.27
18 Inside Trezevant	3.42	0.9558	3.27	3.27
19 CARTER	2.74	1.0000	2.74	3.12
20 CHEATHAM	2.95	1.0000	2.95	3.43
21 CHESTER	2.52	1.0000	2.52	2.21
22 CLAIBORNE	3.18	0.9116	2.90	3.02
23 CLAY	2.92	1.0000	2.92	2.92
24 COCKE	2.65	1.0000	2.65	2.52

TABLE II-A
COMPARISON: 1995 VS 1994
EFFECTIVE TAX RATES

COUNTY	1995 RATE	APPRAISAL RATIO*	1995 EFFECTIVE TAX RATE	1994 EFFECTIVE TAX RATE
COFFEE				
25 Outside Manchester & Tullahoma	2.80	1.0000	2.80	2.75
26 Inside Manchester	2.35	1.0000	2.35	2.38
27 Inside Tullahoma	2.35	1.0000	2.35	2.38
28 CROCKETT	2.44	1.0000	2.44	2.44
29 CUMBERLAND	1.87	0.9415	1.76	1.87
DAVIDSON				
30 General Services District	3.50	0.9054	3.17	3.50
31 Urban Services District	4.50	0.9054	4.07	4.50
32 DECATUR	1.96	1.0000	1.96	1.96
33 DEKALB	2.02	0.8919	1.80	1.80
34 DICKSON	2.65	1.0000	2.65	2.83
35 DYER	2.78	0.9049	2.52	1.67
36 FAYETTE	2.69	1.0000	2.69	2.69
37 FENTRESS	2.57	1.0000	2.57	2.81
FRANKLIN				
38 Outside Cities	2.58	1.0000	2.58	2.76
39 Outside Tullahoma, Winchester & Sewanee	2.47	1.0000	2.47	2.64
40 Inside Tullahoma, Winchester & Sewanee	2.18	1.0000	2.18	2.34
GIBSON				
Inside SSD's below:				
41 Gibson County	2.70	0.8934	2.41	2.31
42 Bradford	2.93	0.8934	2.62	2.63
43 Dyer	2.70	0.8934	2.41	2.31
44 Kenton	2.77	0.8934	2.47	2.38
45 Milan	2.54	0.8934	2.27	2.49
46 Trenton	3.06	0.8934	2.73	2.38

TABLE II-A
COMPARISON: 1995 VS 1994
EFFECTIVE TAX RATES

COUNTY	1995 RATE	APPRAISAL RATIO*	1995 EFFECTIVE TAX RATE	1994 EFFECTIVE TAX RATE
47 GILES	3.48	0.9480	3.30	3.31
48 GRAINGER	2.77	0.9545	2.64	2.77
GREENE				
49 Outside Greeneville	2.62	0.9398	2.46	2.29
50 Inside Greeneville	2.20	0.9398	2.07	1.92
51 GRUNDY	3.51	1.0000	3.51	3.41
HAMBLEN				
52 Outside Morristown	2.54	1.0000	2.54	2.54
53 Inside Morristown	2.44	1.0000	2.44	2.44
54 HAMILTON	2.8132	0.9309	2.6188	2.8132
55 HANCOCK	2.71	0.9333	2.53	2.53
56 HARDEMAN	2.91	0.9492	2.76	2.16
57 HARDIN		1.0000	2.09	1.99
58 HAWKINS	3.40	0.9650	3.28	3.09
59 HAYWOOD		1.0000	2.37	2.43
60 HENDERSON	2.04	0.8679	1.77	1.91
HENRY				
61 Outside Paris SSD	2.84	1.0000	2.84	2.78
62 Inside Paris SSD	3.04	1.0000	3.04	3.02
63 HICKMAN	3.08	1.0000	3.08	3.08
64 HOUSTON	3.39	0.9436	3.20	3.10
HUMPHREYS				
65 Outside Cities	2.83	0.9043	2.56	2.29
66 Inside Cities	2.79	0.9043	2.52	2.23
67 JACKSON	3.17	0.8492	2.69	3.17
68 JEFFERSON	2.76	0.9167	2.53	2.29

TABLE II-A
COMPARISON: 1995 VS 1994
EFFECTIVE TAX RATES

COUNTY	1995 RATE	APPRAISAL RATIO*	1995 EFFECTIVE TAX RATE	1994 EFFECTIVE TAX RATE
69 JOHNSON	3.31	1.0000	3.31	3.79
70 KNOX	3.16	0.8969	2.83	2.89
71 LAKE	3.00	0.9359	2.81	2.76
72 LAUDERDALE	2.30	1.0000	2.30	2.08
73 LAWRENCE	3.16	0.9211	2.91	2.75
74 LEWIS	2.18	1.0000	1.89	1.89
75 LINCOLN	2.43	1.0000	2.43	2.59
LOUDON				
76 Outside Lenoir City	2.61	1.0000	2.61	2.51
77 Inside Lenoir City	2.44	1.0000	2.44	2.29
78 MACON	2.57	1.0000	2.57	2.59
79 MADISON	2.83	1.0000	2.83	2.79
80 MARION	2.14	0.9167	1.96	1.98
81 MARSHALL	3.31	0.9688	3.21	3.13
82 MAURY	2.70	1.0000	2.70	2.49
83 MCMINN	2.5320	0.9167	2.3211	2.3783
84 MCNAIRY	2.55	1.0000	2.55	2.55
85 MEIGS	2.09	1.0000	2.09	2.32
MONROE				
86 Outside Cities	2.35	0.9462	2.22	1.89
87 Inside Cities	2.30	0.9462	2.18	N/A
88 MONTGOMERY	3.40	0.9170	3.12	2.50
MOORE				
89 General Services District	2.73	1.0000	2.73	2.73
90 Urban Services District	2.88	1.0000	2.88	2.88

TABLE II-A
COMPARISON: 1995 VS 1994
EFFECTIVE TAX RATES

COUNTY	1995 RATE	APPRAISAL RATIO*	1995 EFFECTIVE TAX RATE	1994 EFFECTIVE TAX RATE
91 MORGAN	5.17	1.0000	5.17	6.0448
OBION				
92 Outside Union City	3.31	0.9228	3.05	3.05
93 Inside Union City	2.40	0.9228	2.21	2.21
94 OVERTON	2.79	0.9528	2.66	2.66
95 PERRY	3.62	1.0000	3.62	3.29
96 PICKETT	3.44	0.9741	3.35	3.35
97 POLK	3.52	0.9000	3.17	3.27
98 PUTNAM	2.54	0.9110	2.31	2.31
99 RHEA	2.74	0.9091	2.49	2.74
ROANE				
100 Outside Harriman & Oak Ridge	3.005	1.0000	3.01	2.93
101 Inside Harriman & Oak Ridge	2.465	1.0000	2.47	2.37
102 Inside Kingston, Oliver Springs & Rockwood	2.885	1.0000	2.89	2.79
ROBERTSON				
103 Outside Cities	3.42	0.9209	3.15	3.15
104 Inside Cities	3.28	0.9209	3.02	2.90
105 RUTHERFORD	3.15	1.0000	3.15	2.97
SCOTT				
106 Outside Oneida SSD	3.68	1.0000	3.68	3.58
107 Inside Oneida SSD	3.08	1.0000	3.08	4.14
108 SEQUATCHIE	2.51	0.9460	2.37	2.36
109 SEVIER	1.42	0.9038	1.28	1.14
110 SHELBY	3.16	0.9644	3.05	3.16
111 SMITH	2.02	1.0000	2.02	2.93
112 STEWART	1.93	0.9417	1.82	1.89

TABLE II-A
COMPARISON: 1995 VS 1994
EFFECTIVE TAX RATES

COUNTY	1995 RATE	APPRAISAL RATIO*	1995 EFFECTIVE TAX RATE	1994 EFFECTIVE TAX RATE
113 SULLIVAN	2.86	0.9078	2.60	2.86
114 SUMNER	2.90	1.0000	2.90	2.86
115 TIPTON	3.57	0.9393	3.35	3.35
116 TROUSDALE	2.90	0.8884	2.58	3.64
117 UNICOI	3.09	1.0000	3.09	3.09
118 UNION	2.25	0.9829	2.21	2.25
119 VAN BUREN	3.48	0.9697	3.37	3.37
120 WARREN	2.46	0.9000	2.21	2.15
121 WASHINGTON	2.41	0.8647	2.08	2.41
122 WAYNE	2.97	0.9639	2.86	2.87
123 WEAKLEY	2.71	0.8831	2.39	2.49
124 WHITE	2.48	0.9298	2.31	2.31
WILLIAMSON				
125 Outside Units Below	3.38	0.9444	3.19	3.24
126 9th Dist Outside Franklin	4.20	0.9444	3.97	3.92
127 5th & 9th Inside Franklin	3.97	0.9444	3.75	3.81
128 Inside Brentwood, Fairview, Spring Hill and Thompson Station	3.26	0.9444	3.08	3.13
129 Inside Franklin/No FSSD	3.15	0.9444	2.97	N/A
WILSON				
130 Outside SSD's	3.16	0.9132	2.89	3.06
131 Inside 10th SSD	2.94	0.9132	2.68	2.83
132 Fire Dist-Fast Response	3.25	0.9132	2.97	N/A
133 Fire Dist-Delayed Response	3.20	0.9132	2.92	N/A

*APPRAISAL RATIO: Average level of appraisal for assessed property as adopted by the State Board of Equalization, August 1995.



COUNTYWIDE MOTOR VEHICLE TAX
LEVIED IN COUNTIES OF TENNESSEE

Counties in Tennessee are authorized to levy a privilege tax on motor vehicles as a means of generating additional local revenue. Such a tax is generally known as a "motor vehicle privilege tax" or "wheel tax".

Forty-eight counties in Tennessee currently levy a wheel tax on motor driven vehicles within their respective boundaries. The tax ranges from \$10.00 to \$50.00 per vehicle with the majority levying a tax from \$20.00 to \$25.00 per vehicle.

The authority for counties to levy the motor vehicle tax is provided for in T.C.A. 5-8-102, which allows for three methods by which a county may adopt this tax:

1. Passage of a Private Act in the Tennessee General Assembly with subsequent local ratification by a two-thirds vote of the governing body or public referendum.
2. Passage of a resolution by the local governing body by a simple majority vote at a single meeting and a public referendum. (See Attorney General Opinion 90-85, dated September 17, 1990)
3. Passage of a resolution by the local governing body by a two-thirds majority vote at two consecutive regular commission meetings. This method does not require a public referendum unless a petition of voters is filed.

Each of the three methods described above have been utilized by individual counties in enacting their respective wheel tax. Each method has its own advantages and disadvantages. Methods (2) and (3) may be initiated at any time during the year, while method (1) can be adopted only when the General Assembly is in session. Methods (1) and (3) allow enactment of this tax without a public referendum (although 10% of the county's voters may call for a referendum under method 3); however, the two-thirds majority vote requirement under each method may be difficult to meet.

In counties levying a motor vehicle privilege (wheel) tax, the duration or term for which the privilege is issued, method of collection, proration of the amount chargeable for a period of either more or less than a calendar year interval, and the

grace period allowable shall be the same as that provided for in T.C.A., Section 55-4-104 for payment of state motor vehicle registration fees. In each county levying a motor vehicle privilege tax, the County Commission shall determine by resolution whether a resident operating a motor vehicle in the county shall have a decal or emblem affixed upon the motor vehicle as evidence of compliance. Any person failing to display a required decal or emblem shall be guilty of a Class C misdemeanor. Local officials should consider these and other factors in deciding which method best suits the circumstances in their county before enactment procedures are initiated.

Since the tax is levied on resident motorists within the county for the privilege of operating a motor vehicle within the county, one might anticipate that revenues realized from this tax would be allocated to the county road fund for the building, repairing and general operation of the county road department. However, only twenty-one (21) counties have elected to allocate all or part of the proceeds of this tax to the county highway fund, while the remaining twenty-seven (27) counties allocate the proceeds from the tax for various uses such as debt retirement, education and ambulance service. Table III lists the counties in Tennessee which have levied a privilege tax on motor driven vehicles, the amount levied, the authority provided and a brief explanation of how the proceeds from this tax are spent. It should be noted that the language in some county resolutions provides for varying rates of tax depending on the vehicle affected, i.e., automobile, motorcycle, etc. For simplicity, the table only presents the rate adopted for passenger cars and trucks. Further information regarding the wheel tax can be found in the County Revenue Manual, published by CTAS.

The figures in Table IV represent passenger cars registered in each Tennessee county as reported by the Motor Vehicle Division, Tennessee Department of Safety. To estimate how much revenue could be realized in your county with passage of a countywide motor vehicle tax, simply multiply the number of vehicle registrations by the desired privilege tax. Conversely, to determine what amount of tax would be required to bring in XX amount of dollars, simply divide the dollar amount by the vehicle registrations in your county.

It should be noted that CTAS does not advocate passage of such a tax in each county; however, we do feel that responsible county officials should be made aware of alternatives for raising needed revenues that other counties have utilized. In this regard, CTAS is ready to assist any county requesting further information on this subject.

TABLE III
1994 COMPILATION OF
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
CAMPBELL	\$35.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds are to be used for education purposes.	Misdemeanor Up to \$50.00
CANNON	\$10.00	Chapter 62, Private Acts 1975	Proceeds of the tax are deposited in the County General Fund and used for the county's school building or expansion programs.	\$15.00 - 50.00
CARROLL	\$10.00	Chapter 264, Private Acts 1976	Proceeds of the tax are distributed to the Highway Fund.	Up to \$50.00
CHEATHAM	\$50.00	Chapter 209, Private Acts 1972 Chapter 39, Private Acts 1977, Chapter 1, Private Acts 1987	Proceeds of the tax are to be placed in the Highway Fund to be used solely for road surfacing materials.	Misdemeanor
CHESTER	\$15.00	Chapter 234, Private Acts 1972 Chapter 121, Private Acts 1975, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$10.00 is not specifically allocated for any purpose in the private act. However, it is apparent the legislative intent of this act was to provide support for a county ambulance service. \$5.00 is deposited in the County General Fund.	\$20.00 - 50.00
CROCKETT	\$70.00	Chapter 203, Private Acts 1963 Chapter 56, Private Acts 1975, Chapter 6, Private Acts 1979, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$32.00 for County Road Fund; \$7.50 for school transportation; \$5.00 for General School Fund; \$25.50 for Debt Service Fund.	Misdemeanor
DAVIDSON	\$35.00	Initial \$15.00 fee increased to \$25.00 by Metro Council ordinance, 1980. Increased to \$35.00 by ordinance passed by Metro Council in 1991	Proceeds for the regulatory fee are deposited in the County General Fund and used to defray expenses in several categories.	\$5.00 - 50.00
DICKSON	\$30.00	Chapter 206, Private Acts 1976 Chapter 305, Private Acts 1987, and by referendum of November 1987	Proceeds of the tax are divided as follows: \$10.00 to the Highway Fund for road maintenance and \$20.00 is to be used for retirement of school debt.	\$25.00 - 50.00

TABLE III
1994 COMPILATION OF
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
DYER	\$40.00	Chapter 28, Private Acts 1963 Chapter 120, Private Acts 1969, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are used exclusively for educational purposes and divided as follows: 85% for education and allocated among the school systems of the county on the basis of the average daily attendance for the current school year; 15% allocated to the County Board of Education and used for transportation	\$5.00 - 50.00
FAYETTE	\$25.00	Chapter 7, Private Acts 1963 Chapter 287, Private Acts 1972	Proceeds of the tax are divided as follows: 20% is deposited to the County General Fund; and 80% is deposited to the Road and Bridge Fund.	\$25.00 - 50.00 or up to 6 months imprisonment
FENTRESS	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for school purposes.	Misdemeanor Up to \$50.00
GIBSON	\$25.00	Chapter 1, Private Acts 1975 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$5.00 is deposited in the Debt Service Fund; and \$20.00 is to be deposited in the County Road Fund.	\$10.00 - 50.00
GREENE	\$20.00	Chapter 251, Private Acts 1976 Referendum, 1978 Private Acts, Chapter 189; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$10.00 is deposited in the County General Fund; and \$10.00 is to be deposited in the County Road Fund.	\$50.00 - 100.00
HANCOCK	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: 50% is to be used for ambulance service; and 50% for the purchase of school bonds.	Misdemeanor Up to \$50.00
HARDEMAN	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: 75% is to be used for school purposes; and 25% for highway purposes.	Misdemeanor Up to \$50.00
HARDIN	\$10.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: 50% to the Highway Fund; and 50% to the County General Fund.	Misdemeanor Up to \$50.00
HAWKINS	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: one-third for rural debt service; one-third for countywide debt service; and one-third for general purposes.	Misdemeanor Up to \$50.00

TABLE III
1994 COMPILATION OF
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
HAYWOOD	\$30.00	Chapter 324, Private Acts 1961 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: two-thirds to the General Purpose School Fund; and one-third to the County Road Fund.	Misdemeanor Up to \$50.00
HENDERSON	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds from the tax are deposited with the Trustee.	Misdemeanor Up to \$50.00
HENRY	\$15.00	Chapter 134, Private Acts 1983	Proceeds from the tax are deposited in the County General Fund.	\$25.00 - 50.00
HICKMAN	\$15.00	Chapter 2, Private Acts 1975 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited in the Sinking Fund of the county and used for the retirement of principal and interest on all outstanding and future general obligation bonds of the county.	\$5.00 - 50.00
HOUSTON	\$15.00	Chapter 211, Private Acts 1976 Chapter 2, Private Acts 1977, Chapter 304, Private Acts 1978	Proceeds of the tax are deposited in the Special Revenue School Bond Sinking Fund and used exclusively to retire bonds of the county.	\$10.00 - 50.00
JACKSON	\$15.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used exclusively for renovation and repair of school buildings.	Misdemeanor Up to \$50.00
JEFFERSON	\$25.00	Chapter 49, Private Acts 1983	Proceeds of the tax are deposited to the Debt Service Fund and used to retire principal and interest on school bonds.	\$10.00 - 50.00
JOHNSON	\$20.00	Chapter 68, Private Acts 1983	Proceeds of the tax are divided as follows: three-fourths for retirement of principal and interest on school construction bonds; and one-fourth to the County Road Department.	\$10.00 - 50.00 Up to one year imprisonment
LAKE	\$30.00	Chapter 44, Private Acts 1961, Chapter 184, Private Acts 1969, Chapter 47, Private Acts 1971, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$5.00 for salaries for teachers, principals, superintendents and other employees of the County Board of Education; \$10.00 to the County General Fund for ambulance service; \$9.00 to the County General Fund; and \$6.00 for general school operations.	None

TABLE III
1994 COMPILATION OF
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
LAUDERDALE	\$55.00	Chapter 2, Private Acts 1969 Chapter 124, Private Acts 1979, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$10.00 for County General Fund; \$5.00 for Highway Fund; and \$10.00 for School Fund.	\$5.00 - 50.00
LAWRENCE	\$25.00	Chapter 178, Private Acts 1984	Proceeds of the tax are to be used for the retirement of school bonds.	\$25.00 - 50.00
LEWIS	\$20.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited to the County General Fund.	Misdemeanor Up to \$50.00
LINCOLN	\$25.00	Chapter 79, Private Acts 1979	Proceeds of the tax are divided as follows: 50% for the retirement of outstanding school bonds; and 50% for repair of roads and bridges as directed by the County Commission, or at their direction, for the retirement of debts incurred for maintenance and repair of county roads.	\$25.00 - 50.00
MACON	\$30.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited in the County General Fund.	Misdemeanor Up to \$50.00
MARSHALL	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$17.50 for school debt; and \$7.50 for county road purposes.	Misdemeanor Up to \$50.00
MAURY	\$25.00 (Autos) \$10.00 [Mtrcycles]	Chapter 119, Private Acts 1995	Proceeds of the tax are divided as follows: 50% to debt service for jail improvements; after improvements to General Fund for jail operations; 50% to debt service for road paving projects.	None
MCNAIRY	\$20.00	Chapter 221, Private Acts 1992	Proceeds of the tax are deposited to the Debt Service Fund for retirement of justice center indebtedness.	Misdemeanor Up to \$50.00
MONROE	\$25.00	Chapter 93, Private Acts 1993	Proceeds of the tax are for the construction and renovation of schools and for school bond retirement.	Misdemeanor

TABLE III
1994 COMPILATION OF
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
MONTGOMERY	\$30.00	Chapter 283, Private Acts 1967 Chapter 346, Private Acts 1968, Chapter 290, Private Acts 1982, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited in the General Purpose School Fund and used exclusively for educational purposes.	Misdemeanor
OBION	\$30.00	Chapter 137, Private Acts 1977 and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: one-third to the Highway Fund; one- third for educational purposes; and one- third to the County General Fund.	Misdemeanor
OVERTON	\$30.00	Chapter 119, Private Acts 1973	Proceeds of the tax are deposited in the General Fund of the county and used for the county's school building or expansion program.	\$25.00 - 50.00
ROBERTSON	\$35.00	Chapter 165, Private Acts 1947; Chapter 92, Private Acts 1971, Chapter 145, Private Acts 1971, Chapter 71, Private Acts 1979	Proceeds of the tax are divided as follows: \$5.00 for the purchase of rock and gravel to be used on county rural roads, but no part shall be used for machinery or labor on these roads; \$20.00 is deposited in the County Debt Service Fund for retirement of county bonds; and \$10.00 to the County Highway Fund.	\$10.00 - 50.00
RUTHERFORD	\$30.00	Chapter 329, Private Acts 1970 Chapter 168, Private Acts 1975, Chapter 285, Private Acts 1980, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: two-thirds to the Road and Bridge Fund; and one-third to the County Debt Service Fund.	\$20.00 - 50.00
SHELBY	\$25.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for debt service purposes.	Misdemeanor Up to \$50.00
SUMNER	\$50.00	Chapter 22, Private Acts 1965 Chapter 199, Private Acts 1974, Chapter 65, Private Acts 1975, Commission Resolution as authorized by T.C.A. 5-8-102, and by countywide referendum.	Proceeds of the tax are divided as follows: \$15.00 for highways and \$35.00 for schools.	\$10.00 - 50.00

TABLE III
1994 COMPILATION OF
COUNTYWIDE MOTOR VEHICLE TAX RATES

COUNTY	AMOUNT	AUTHORIZATION	HOW SPENT	FINES
TIPTON	\$30.00	Chapter 360, Private Acts 1959 Chapter 29, Private Acts 1961, and Commission Resolution as authorized by T.C.A. 5-8-102, and Private Acts 1992	Proceeds of the tax are divided as follows: one-half to County General Fund; one-half to Highway Fund.	Misdemeanor Up to \$50.00
WARREN	\$30.00	Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited to the Debt Service Fund.	Misdemeanor Up to \$50.00
WAYNE	\$10.00	Commission Resolution as authorized by T.C.A. 5-8-102, 1983; and Chapter 198, Private Acts 1984	Proceeds of the tax are deposited to the County General Fund.	Misdemeanor Up to \$50.00
WEAKLEY	\$20.00	Referendum, May 1, 1979; and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are divided as follows: \$15.00 to the County Road Fund; and \$5.00 to the County General Fund.	Misdemeanor Up to \$50.00
WILLIAMSON	\$25.00	Chapter 208, Private Acts 1970 Chapter 188, Private Acts 1971, and Commission Resolution as authorized by T.C.A. 5-8-102	Proceeds of the tax are deposited to the County General Fund; however, the County Commission is empowered to appropriate any part or all of the anticipated revenue for the use of the County Highway Department.	Misdemeanor Up to \$50.00
WILSON	\$25.00	Referendum, October 8, 1987 and Commission Resolution authorized by T.C.A. 5-8-102	Proceeds of the tax are to be used for schools, civil defense (fire protection) and sheriff's department.	Misdemeanor Up to \$50.00

TABLE IV
MOTOR VEHICLE REGISTRATIONS - TENNESSEE COUNTIES

COUNTY	1995 REGS.	1994 REGS.	CHANGE	COUNTY	1995 REGS.	1994 REGS.	CHANGE
ANDERSON	87,001	92,517	(5,516)	JOHNSON	18,858	16,354	2,504
BEDFORD	41,666	35,013	6,653	KNOX	361,983	357,202	4,781
BENTON	30,903	17,955	12,948	LAKE	5,315	5,198	117
BLEDSE	10,192	9,633	559	LAUDERDALE	22,522	22,704	(182)
BLOUNT	113,325	111,232	2,093	LAWRENCE	34,971	34,076	895
BRADLEY	86,429	86,796	(367)	LEWIS	10,056	9,765	291
CAMPBELL	32,666	31,969	697	LINCOLN	29,019	28,000	1,019
CANNON	13,837	11,094	2,743	LOUDON	35,957	34,981	976
CARROLL	29,408	28,195	1,213	MACON	16,621	15,601	1,020
CARTER	54,080	53,141	939	MADISON	84,875	81,982	2,893
CHEATHAM	30,934	25,796	5,138	MARION	28,511	28,480	31
CHESTER	13,406	12,767	639	MARSHALL	23,236	22,755	481
CLAIBORNE	32,161	31,127	1,034	MAURY	67,643	65,365	2,278
CLAY	9,388	9,107	281	MCMINN	47,931	46,103	1,828
COCKE	33,623	33,959	(336)	MCNAIRY	25,583	25,959	(376)
COFFEE	47,997	47,341	656	MEIGS	9,231	9,078	153
CROCKETT	11,410	11,465	(55)	MONROE	31,759	34,349	(2,590)
CUMBERLAND	42,467	40,797	1,670	MONTGOMERY	119,880	117,758	2,122
DAVIDSON	645,135	585,480	59,655	MOORE	6,482	6,486	(4)
DECATUR	13,718	13,536	182	MORGAN	14,917	15,614	(697)
DEKALB	17,956	17,753	203	OBION	30,697	29,891	806
DICKSON	38,859	37,646	1,213	OVERTON	16,031	15,489	542
DYER	37,743	36,652	1,091	PERRY	8,130	7,704	426
FAYETTE	26,319	26,192	127	PICKETT	6,743	5,770	973
FENTRESS	15,310	15,018	292	POLK	17,046	16,820	226
FRANKLIN	36,075	34,865	1,210	PUTNAM	59,574	58,086	1,488
GIBSON	48,184	41,738	6,446	RHEA	32,070	32,442	(372)
GILES	29,330	29,071	259	ROANE	46,027	46,157	(130)
GRAINGER	20,202	17,109	3,093	ROBERTSON	41,694	39,428	2,266
GREENE	56,828	56,426	402	RUTHERFORD	127,934	124,463	3,471
GRUNDY	17,442	14,772	2,670	SCOTT	21,172	20,856	316
HAMBLEN	65,944	68,351	(2,407)	SEQUATCHIE	14,339	13,788	551
HAMILTON	384,002	373,220	10,782	SEVIER	62,223	60,856	1,367
HANCOCK	5,624	5,746	(122)	SHELBY	760,826	737,676	23,150
HARDEMAN	23,360	22,556	804	SMITH	16,899	16,014	885
HARDIN	25,654	25,295	359	STEWART	13,112	12,261	851
HAWKINS	41,762	41,716	46	SULLIVAN	165,407	166,463	(1,056)
HAYWOOD	17,271	15,526	1,745	SUMNER	105,156	103,196	1,960
HENDERSON	22,523	21,692	831	TIPTON	41,852	37,686	4,166
HENRY	31,827	30,365	1,462	TROUSDALE	8,564	8,033	531
HICKMAN	15,568	15,597	(29)	UNICOI	19,928	20,183	(255)
HOUSTON	7,677	7,148	529	UNION	16,572	18,779	(2,207)
HUMPHREYS	18,160	19,259	(1,099)	VAN BUREN	5,025	5,092	(67)
JACKSON	9,589	9,180	409	WARREN	33,235	32,688	547
JEFFERSON	31,471	30,571	900	WASHINGTON	107,521	105,241	2,280

COUNTY	1995 REGS.	1994 REGS.	CHANGE
WAYNE	15,300	15,425	(125)
WEAKLEY	28,509	28,071	438
WHITE	25,066	24,046	1,020
WILLIAMSON	101,257	96,549	4,708
WILSON	76,562	74,334	2,228
TOTALS	5,444,247	5,253,681	190,566

SOURCE: Motor Vehicle Division, TN Department of Safety

LOCAL SALES TAX IN TENNESSEE COUNTIES

Any county by resolution of its county legislative body is authorized to levy a tax on the same privileges subject to the State Sales and Use Tax. The resolution is subject to approval by the qualified voters of the county. The county has priority over any municipality in levying the local option sales tax. A municipality may only levy a tax equal to the difference between the county's tax and the maximum rate. If there is no difference, the municipality cannot levy the tax. The process of repeal is the same as the process of adoption.

Exemptions to Tennessee's sales tax are numerous and complicated and fall into three major categories: (1) exempt transactions, (2) exempt entities, and (3) exempt items. The Department of Revenue requires strict documentation of sales to exempt institutions and of sales for resale. In addition, there are subcategories of exemptions; some of the exemptions are as follows:

1. Exempt Transactions

- a. Interstate Commerce
- b. Resale Exemptions
- c. Manufacturers' Exemption
- d. Occasional and Isolated Sales
- e. Non-Sales (refunds, replacements, etc.)

2. Exempt Entities

- a. Non-Profit Entities
- b. Governmental Entities

3. Exempt Items

- a. Agricultural
- b. Amusement Exemptions
- c. Food Stamps
- d. Industrial or Farm Machinery
- e. Medical
- f. Publishing and Printing
- g. Real Property
- h. Securities

j. Miscellaneous:

- (1) caskets,
- (2) gasoline upon which a privilege tax is paid and motor vehicle fuel,
- (3) school lunches and books,
- (4) steam sold by a resource recovery facility,
- (5) taxidermy services, and
- (6) periodical advertisements.

The rate is determined by the county (and city), but may not exceed 2.75%. There is also a single item cap which varies from place to place. Before 1983 the maximum single item sales tax cap was \$5.00 if the local sales tax rate was 1% or less and \$7.50 if the local rate was greater than 1%. Although several counties remain under this system, most counties have adopted the new statutory scheme which provides that the tax applies only to the first \$1,600.00 on the sale or use of any single article of personal property. The proceeds of the countywide local sales tax are distributed as follows:

1. One-half is distributed in the same manner as the county property tax for schools.
2. One-half is distributed on the basis of where the sale occurred. Collections in incorporated municipalities go to their General Funds; collections in unincorporated areas go to such fund or funds of the county as the county commission shall direct. However, a county and city may enter into a contract providing for some other distribution of the half not allocated to schools.
3. Proceeds from this tax may, by resolution of the governing body and with approval by resolution by the county board of education, may be pledged for the payment of principal and interest on bonds, notes or other evidence of indebtedness.

For further information on how a county may benefit from this sales tax, please refer to the pamphlet "The Local Sales Tax Handbook for Local Officials" available from the County Technical Assistance Service or contact the CTAS county government consultant in your area for details. As of this report date, all counties in Tennessee have levied a countywide local sales tax.

Table V includes a list of countywide sales tax rates for all counties with information regarding the increase in the local sales tax cap. Those counties which have passed the required resolution in two consecutive meetings are indicated by

"Yes"; those which have not considered the resolution or have failed to adopt it are indicated by "No". For information regarding the proper method for removing the current local option sales tax cap, interested officials should contact the Department of Revenue, Sales Tax Division or their area CTAS county government consultant.

TABLE V
LOCAL OPTION SALES TAX

COUNTY	LOCAL OPTION		COUNTY	LOCAL OPTION	
	SALES TAX RATES	RSD. SALES TAX CAP		SALES TAX RATES	RSD. SALES TAX CAP
ANDERSON	2.25	YES	JOHNSON	1.50	YES
BEDFORD	1.75	YES	KNOX	2.25	YES
BENTON	2.25	YES	LAKE	2.25	YES
BLEDSON	2.25	YES	LAUDERDALE	2.75	YES
BLOUNT	2.25	YES	LAWRENCE	2.25	YES
BRADLEY	2.25	YES	LEWIS	2.00	YES
CAMPBELL	2.25	YES	LINCOLN	2.50	YES
CANNON	1.75	YES	LOUDON	1.50	YES
CARROLL	2.25	YES	MACON	2.25	YES
CARTER	2.25	YES	MADISON	2.75	YES
CHEATHAM	2.25	YES	MARION	2.25	YES
CHESTER	2.75	YES	MARSHALL	2.25	YES
CLAIBORNE	2.25	YES	MAURY	2.25	YES
CLAY	1.00	YES	MCMINN	2.00	YES
COCKE	2.75	YES	MCNAIRY	2.25	YES
COFFEE	2.75	YES	MEIGS	2.00	YES
CROCKETT	2.25	YES	MONROE	2.25	YES
CUMBERLAND	2.25	YES	MONTGOMERY	2.50	YES
DAVIDSON	2.25	YES	MOORE	2.50	YES
DECATUR	2.75	YES	MORGAN	2.00	YES
DEKALB	1.50	YES	OBION	2.25	YES
DICKSON	2.25	YES	OVERTON	1.75	YES
DYER	2.75	YES	PERRY	2.00	NO
FAYETTE	2.25	YES	PICKETT	1.50	YES
FENTRESS	2.50	YES	POLK	2.25	YES
FRANKLIN	2.25	YES	PUTNAM	2.25	YES
GIBSON	2.25	YES	RHEA	2.25	YES
GILES	1.50	YES	ROANE	2.50	YES
GRAINGER	2.75	YES	ROBERTSON	2.25	YES
GREENE	2.50	YES	RUTHERFORD	2.25	YES
GRUNDY	2.25	NO	SCOTT	2.25	YES
HAMBLEN	2.50	NO	SEQUATCHIE	2.25	YES
HAMILTON	1.75	YES	SEVIER	2.50	YES
HANCOCK	2.00	NO	SHELBY	2.25	YES
HARDEMAN	2.00	YES	SMITH	2.00	YES
HARDIN	1.50	YES	STEWART	2.25	NO
HAWKINS	2.75	YES	SULLIVAN	2.25	YES
HAYWOOD	2.00	YES	SUMNER	2.25	YES
HENDERSON	2.25	YES	TIPTON	2.25	YES
HENRY	2.25	YES	TROUSDALE	2.25	YES
HICKMAN	2.25	YES	UNICOI	2.75	YES
HOUSTON	2.75	YES	UNION	2.25	NO
HUMPHREYS	2.25	NO	VAN BUREN	2.75	YES
JACKSON	2.00	YES	WARREN	2.00	YES
JEFFERSON	2.25	YES	WASHINGTON	2.50	YES

COUNTY	LOCAL OPTION SALES TAX RATES	RSD. SALES TAX CAP
WAYNE	1.75	YES
WEAKLEY	2.25	YES
WHITE	2.25	YES
WILLIAMSON	2.25	YES
WILSON	2.25	YES

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

The county property tax, wheel tax and local option sales tax have until recently been the only substantial local tax base available for counties. However, with increasing demands for services by county citizens coupled with the ever-rising costs of these services, counties have been forced to look elsewhere for alternative revenue sources. One alternative which several counties have pursued has been the hotel/motel tax, a percentage tax much like the sales tax, levied on transient lodgings (usually less than 30 continuous days) at motels, hotels, inns, tourist camps, campgrounds and cabins.

After May 12, 1988, any Private Act which authorizes a city or county to levy a tax on the privilege of occupancy of a hotel shall limit the application of such tax as follows:

1. A city shall only levy such tax on occupancy of hotels located within its municipal boundaries;
2. A city shall not be authorized to levy such tax on occupancy of hotels if the county in which such city is located has levied such tax prior to the adoption of the tax by the city; and
3. A county shall only levy such tax on occupancy of hotels located within its boundaries but outside the boundaries of any municipality which has levied a tax on such occupancy prior to the adoption of such tax by the county. (T.C.A. 67-4-1425)

Sixty-three counties in Tennessee have levied a hotel/motel tax by passage of private or public legislation. Shelby County has the oldest tax, levied in 1969. The tax varies in amount from 1 1/2% to 10% of the price of lodgings. Table VI lists the counties in Tennessee which have levied a hotel/motel tax, the amounts, authorization, distribution of proceeds and fines assessed for late payment of the tax. While this tax may not be very lucrative in most counties, it can generate sizable revenues in others.

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
ANDERSON	5%	Chapter 193, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
BENTON	5%	Chapter 932, Private Acts 1994	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
BLOUNT	4%	Chapter 102, Private Acts 1979 Chapter 23, Private Acts 1963, Chapter 26, Private Acts 1993	Proceeds of tax divided as follows: 50% to Tourist Commission; 12.5% for Townsend Visitors Center; 37.5% to the County General Fund.	8% per annum interest/1% per month penalty/ \$50.00
BRADLEY	4%	Chapter 19, Private Acts 1991	Proceeds of tax divided as follows: 25% to General Fund; 25% for Tourism; 25% for Industrial Recruitment; and 25% for proposed agri-business center, except, if sufficient state funds are not available for center, this 25% shall be deposited in County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
CARTER	5%	Chapter 186, Private Acts 1984 Chapter 87, Private Acts 1989 Chapter 170, Private Acts 1992	Proceeds of tax divided as follows: 2% or \$12,000 (whichever is less) to County General Fund. Remainder to Tourism Fund.	8% per annum interest/1% per month penalty
CHEATHAM	10%	Chapter 16, Private Acts 1995	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
CLAIBORNE	3%	Chapter 183, Private Acts 1984	Proceeds allocated to County General Fund to be used for the sole purpose of tourism development and promotion.	12% per annum interest/1% per month penalty/ \$50.00
COCKE	3%	Chapter 216, Private Acts 1980	Proceeds allocated to County General Fund.	8% per annum interest/1% per month penalty/ \$50.00
CROCKETT	5%	Chapter 10, Private Acts 1991	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
CUMBERLAND	5%	Chapter 145, Private Acts 1979 Chapter 112, Private Acts 1995	Proceeds allocated to County Debt Service Fund or as specified by County Commission. Amended to include state or local governments.	12% per annum interest/1% per month penalty
DAVIDSON	4%	T.C.A. 7-4-101, 7-4-112 - 3% Chapter 559, Public Acts of 1982 - 1%	Proceeds from 3% allocated as follows: one-third for direct promotion of tourism; one-third for tourist related activities; and one-third for the Urban Services General Fund. Proceeds from 1% allocated for construction of convention center.	8% per annum interest/1% per month penalty
DECATUR	5%	Chapter 34, Private Acts 1987	Proceeds to be used for any lawful purpose.	12% per annum interest/1% per month penalty/ \$50.00
DEKALB	5%	T.C.A. 7-4-101, 7-4-112	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
DICKSON	5%	Chapter 25, Private Acts 1987	Proceeds allocated for economic development.	12% per annum interest/1% per month penalty/ \$50.00
FAYETTE	5%	Chapter 125, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
FRANKLIN	2%	Chapter 219, Private Acts 1988	Proceeds allocated to Rural Fire Protection.	12% per annum interest/1% per month penalty/ \$50.00
GIBSON	4%	Chapter 37, Private Acts 1985	Proceeds allocated to County General Fund for industrial development.	12% per annum interest/1% per month penalty/ \$50.00
GREENE	2%	Chapter 127, Private Acts 1986	Proceeds allocated to County General Fund solely for tourism development and promotion.	8% per annum interest/1% per month penalty

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
HAMILTON	4%	Chapter 905, Public Acts 1980, Chapter 44, Private Acts 1983, Chapter 918, Public Acts 1988	Proceeds deposited to Hotel/Motel Tax Fund and allocated by County Commission upon request.	12% per annum interest/1% per month penalty/ \$50.00
HARDEMAN	5%	Chapter 206, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HARDIN	5%	Chapter 201, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HAYWOOD	5%	Chapter 179, Private Acts 1988	Proceeds of tax divided as follows: one-half revenue collected in City of Brownsville returned to City; remainder to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HENDERSON	5%	Chapter 98, Private Acts 1983 Chapter 186, Private Acts 1992 Chapter 113, Private Acts 1995	Proceeds allocated one-half to County General Fund; one-half to County Fire Department for equipment. Amended to include governmental entities.	12% per annum interest/1% per month penalty/ \$50.00
HENRY	5%	Chapter 137, Private Acts 1984	Proceeds allocated to County General Fund.	14 1/2% per annum interest/ 5% per month to maximum of 25%
HICKMAN	5%	Chapter 41, Private Acts 1991	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HUMPHREYS	5%	Chapter 135, Private Acts 1981	Proceeds allocated to County General Fund or as specified by the County Commission.	12% per annum interest/1% per month penalty/ \$50.00
JEFFERSON	4%	Chapter 107, Private Acts 1994	Proceeds allocated to County General Fund to be expended as provided by County Commission.	12% per annum interest/1% per month penalty/ \$50.00

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
HAMILTON	4%	Chapter 905, Public Acts 1980, Chapter 44, Private Acts 1983, Chapter 918, Public Acts 1988	Proceeds deposited to Hotel/Motel Tax Fund and allocated by County Commission upon request.	12% per annum interest/1% per month penalty/ \$50.00
HARDEMAN	5%	Chapter 206, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HARDIN	5%	Chapter 201, Private Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HAYWOOD	5%	Chapter 179, Private Acts 1988	Proceeds of tax divided as follows: one-half revenue collected in City of Brownsville returned to City; remainder to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HENDERSON	5%	Chapter 98, Private Acts 1983 Chapter 186, Private Acts 1992 Chapter 113, Private Acts 1995	Proceeds allocated one-half to County General Fund; one-half to County Fire Department for equipment. Amended to include governmental entities.	12% per annum interest/1% per month penalty/ \$50.00
HENRY	5%	Chapter 137, Private Acts 1984	Proceeds allocated to County General Fund.	14 1/2% per annum interest/ 5% per month to maximum of 25%
HICKMAN	5%	Chapter 41, Private Acts 1991	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
HUMPHREYS	5%	Chapter 135, Private Acts 1981	Proceeds allocated to County General Fund or as specified by the County Commission.	12% per annum interest/1% per month penalty/ \$50.00
JEFFERSON	4%	Chapter 107, Private Acts 1994	Proceeds allocated to County General Fund to be expended as provided by County Commission.	12% per annum interest/1% per month penalty/ \$50.00

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
JOHNSON	5%	Chapter 73, Private Acts 1989	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
KNOX	5%	Chapter 847, Public Acts 1982	Proceeds of tax divided as follows: two-thirds for direct promotion of tourism; one-third divided equally between Knox County General Fund and Knoxville City General; 40% used for tourist related expenditures.	8% per annum interest/1% per month penalty
LAKE	5%	Chapter 191, Private Acts 1990	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
LAUDERDALE	5%	Chapter 11, Private Acts 1989	Proceeds allocated to County General Fund.	No fine or penalty adopted
LAWRENCE	2%	Chapter 171, Private Acts 1992	Proceeds allocated to County General Fund for economic and community development purposes.	12% per annum interest/1% per month penalty/ \$50.00
LEWIS	5%	Chapter 15, Private Acts 1995	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
LINCOLN	5%	Chapter 217, Private Acts 1984	Proceeds allocated 2% or \$12,000 (whichever is greater) to County General Fund; balance for tourism development and promotion.	8% per annum interest/1% per month penalty
LOUDON	5%	Chapter 232, Private Acts 1972 Chapter 276, Private Acts 1982, Chapter 78, Private Acts 1983	Proceeds allocated to County General Fund.	6% per annum interest/5% per month penalty/ \$50.00
MCMINN	5%	Chapter 5, Private Acts 1989	Proceeds allocated one-third to tourism; and two-thirds to economic development.	12% per annum interest/1% per month penalty/ \$50.00

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
MADISON	5%	Chapter 324, Private Acts 1980 Chapter 66, Private Acts 1985	Proceeds of tax distributed as follows: 37 1/2% to City of Jackson; 25% to Community Economic Development Commission; and 37 1/2% to County General Fund.	12% per annum interest/1% per month penalty
MARION	5%	Chapter 109, Private Acts 1987	Proceeds allocated to Education.	12% per annum interest/1% per month penalty/ \$50.00
MARSHALL	5%	Chapter 30, Private Acts 1993	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
MAURY	5%	Chapter 117, Private Acts 1991	Proceeds allocated for industrial development, tourism promotion, county beautification and county recreation.	12% per annum interest/1% per month penalty/ \$50.00
MONROE	3% - 5%	Chapter 45, Private Acts 1981 Chapter 22, Private Acts 1983, Chapter 22, Private Acts 1987, Chapter 26, Private Acts 1995	Proceeds of tax divided as follows: 75% for industrial development and 25% for tourism.	10% per annum interest/\$50.00
MONTGOMERY	3%	Chapter 167, Private Acts 1979	Proceeds of tax divided as follows: one-fourth to City of Clarksville; one-fourth to County General Fund; one-half to Tourist Promotion Fund.	12% per annum interest/1% per month penalty
OBION	5%	Chapter 133, Private Acts 1991	Proceeds allocated to County General Fund, for Reelfoot Lake tourism.	12% per annum interest/1% per month penalty
PUTNAM	5%	Chapter 118, Private Acts 1979, amended by Resolution, 1990	Proceeds of tax divided as follows: 3% to County Debt Service Fund; 2% as follows: for the period beginning 7/1/94, one-half to Chamber of Commerce for promoting county; remainder deposited in County's Other Projects Fund. May be reallocated by Commission as they choose.	12% per annum interest/1% per month penalty

TABLE VI
HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
RHEA	2% (Up to 5%)	Chapter 148, Private Acts 1992 Chapter 69, Private Acts 1995	Proceeds allocated 60% for tourism department and 40% for economic development unless otherwise designated by resolution. Exempts: certain corporations, associations, and organizations which are exempt from federal taxation.	12% per annum interest/1% per month penalty/ \$50.00
ROANE	5%	Chapter 166, Private Acts 1992	Proceeds allocated to Industrial/Economic Fund.	12% per annum interest/1% per month penalty/ \$50.00
ROBERTSON	5%	Chapter 226, Private Acts 1990	Proceeds of tax divided as follows: two-fifths of net proceeds of tax collected within cities with population 2,000-2,500 used for tourism and economic development grants to cities; remainder to Industrial Development Board for industrial and economic development and tourism promotion.	12% per annum interest/1% per month penalty/ \$50.00
RUTHERFORD	2 1/2%	Chapter 104, Private Acts 1983	Proceeds allocated to County General Fund, subject to appropriation by county legislative body for direct promotion of tourism, tourist related activities and other county purposes, and, upon resolution of the county legislative body, such proceeds may become part of Debt Service Fund.	12% per annum interest/1% per month penalty/ \$50.00
SCOTT	5%	Chapter 144, Private Acts 1983	Proceeds allocated to County General Fund.	8% per annum interest/1% per month penalty/ \$50.00
SEQUATCHIE	2%	Chapter 18, Private Acts 1989	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00

TABLE VI

HOTEL/MOTEL TAX IN TENNESSEE COUNTIES

COUNTY	AMOUNT	AUTHORIZATION	DISTRIBUTION	FINES
SHELBY	5%	Chapter 131, Private Acts 1969 Chapter 85, Private Acts 1987, Chapter 74, Private Acts 1995	Proceeds to be used for bonded indebtedness incurred for Cook Convention Center and other bonds issued under Section 10 of the act. Allocates \$3.3 million after debt to Convention and Visitors Bureau for FY1995-96, to be increased 5% per year as long as tax in effect. Excess revenues up to \$11.5 million after debt and contribution to Bureau applied to debt service for Pyramid Arena.	.6% per annum interest/.5% per month penalty
SUMNER	5%	Chapter 7, Private Acts 1985	Proceeds allocated to County General Fund.	\$50.00
TIPTON	5%	Chapter 127, Private Acts 1988	Proceeds deposited to County General Fund for industrial development.	12% per annum interest/1% per month penalty/ \$50.00
UNICOI	5%	Chapter 111, Private Acts 1989	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
VAN BUREN	5%	Chapter 169, Private Acts 1974	Proceeds prorated to County General Fund and to Educational Capital Outlay Fund.	6% per annum interest/.5% per month penalty
WARREN	5%	Chapter 13, Private Acts 1991	Proceeds allocated to Debt Service Fund.	12% per annum interest/1% per month penalty/ \$50.00
WEAKLEY	5%	Chapter 174, Public Acts 1988	Proceeds allocated to County General Fund.	12% per annum interest/1% per month penalty/ \$50.00
WILLIAMSON	4%	Chapter 114, Private Acts 1979 Chapter 17, Private Acts 1985	Proceeds allocated to County General Fund.	8% per annum interest/1% per month penalty
WILSON	3%	Chapter 20, Private Acts 1980	Proceeds allocated to County General Fund or as specified by County Commission.	12% per annum interest/1% per month penalty

COUNTY MINERAL SEVERANCE TAX

An additional locally-levied tax is the mineral severance tax which levies a per tonnage fee on business enterprises which extract certain minerals from the ground, including sand, gravel, sandstone, chert and limestone. Prior to 1984, this tax could be authorized only by private act of the Legislature; however, T.C.A. 67-7-201, et seq, authorizes county legislative bodies to levy the tax upon a two-thirds vote of the County Commission. Under this general law, proceeds of the tax are to be placed in the county road fund. The tax may not exceed fifteen cents per ton. Private Acts in existence when the general law was passed remain in effect for all purposes, except that the rate may not exceed fifteen cents.

Forty-seven counties currently levy the severance tax on minerals in Tennessee (excluding coal). The tax varies in amount from \$.05/ton to \$.15/ton with all individual taxes being levied since 1979. Table VII gives a list of each county, the amount of tax, authorization, distribution and fines levied for late or non-payment of tax.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
ANDERSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
BEDFORD	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
BENTON	Up to \$.05 per ton, to be set by county legislative body. Additional \$.10 per ton.	Chapter 89, Private Acts 1979. Commission Resolution authorized by T.C.A. 67-7-201.	Collected by County Clerk; 100% to County General Fund. Collected by State; 100% to Highway Fund.	10% penalty with 6% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 in fine or one year in prison.
BLEDSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CAMPBELL	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CANNON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CARROLL	Up to \$.10 per ton on sand, gravel, clay, limestone or other minerals; rate set by county legislative body.	Chapter 184, Private Acts 1980 as amended by Chapter 43, Private Acts 1983	Collected by County Clerk; 100% to Highway Fund.	10% penalty with 6% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 in fine or one year in prison.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND DISTRIBUTION	FINES
CARTER	Up to \$.15 per ton on sand, gravel, limestone, rock, phosphate and other minerals; rate set by county legislative body.	Chapter 79, Private Acts 1981	Collected by County Clerk; 100% to Highway Fund.	10% penalty with 8% interest on delinquent tax. 50% penalty for attempt to evade. Up to \$1,000 in fine or one year in prison.
CHEATHAM	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CLAIBORNE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CLAY	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
COFFEE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
CUMBERLAND	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
DAVIDSON	\$.15 per ton	Resolution R84-334	General Fund for use as provided in T.C.A. 67-7-201.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND	
			DISTRIBUTION	FINES
DECATUR	\$.15 per ton	Chapter 35, Private Acts 1987	Collected by Trustee; to General Fund or other fund as designated by resolution of the county legislative body.	10% penalty with 8% per annum interest on delinquent tax. 50% added for evading tax.
DEKALB	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
FAYETTE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
GILES	\$.15 per ton	Commission Resolution authorized by Chapter 91, Private Acts 1984	Collected by County Clerk; 100% to County General Fund.	10% penalty with 6% per annum interest on delinquent tax; 50% penalty for evasion; \$1,000 fine or imprisonment.
HAWKINS	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
HAYWOOD	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
HICKMAN	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND	
			DISTRIBUTION	FINES
HUMPHREYS	Up to \$.05 per ton on sand, limestone, gravel, phosphate and other minerals. Rate set by county legislative body.	Chapter 148, Private Acts 1981	Collected by County Clerk; 100% to County General Fund.	10% penalty with 8% per annum interest on delinquent tax; 50% penalty for evading; \$1,000 fine or one year in prison.
JACKSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
LAWRENCE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MCMINN	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MADISON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MARION	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MARSHALL	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND	
			DISTRIBUTION	FINES
MONROE	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
MONTGOMERY	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
OBION	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
OVERTON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
PERRY	\$.05 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
POLK	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
PUTNAM	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND	
			DISTRIBUTION	FINES
ROANE	\$.15 per ton on minerals	Chapter 384, Private Acts 1982	Collected by County Clerk; 100% to Highway Fund.	10% penalty with 8% per annum interest on delinquent tax; 50% added for evading tax; \$1,000 fine or one year in prison or both.
ROBERTSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
RUTHERFORD	\$.15 per ton on sand, limestone, gravel, phosphate, rock and other minerals; rate set by county legislative body.	Chapter 111, Private Acts 1983	Collected by County Clerk, distributed to County General Fund or other fund by resolution of county legislative body.	10% penalty with 12% per annum interest on delinquent tax; 50% penalty for evasion.
STEWART	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
SUMNER	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
TROUSDALE	\$.15 per ton	Commission Resolution July 14, 1985	County Road Fund.	10% to 50% of tax due, plus interest.
UNICOI	\$.15 per ton on sand, gravel, limestone, rock, phosphate & other minerals severed from ground.	Chapter 213, Private Acts 1982	Collected by County Clerk; 100% to County General Fund.	10% penalty with 16% per annum interest on delinquent tax; 50% penalty for evading tax.

TABLE VII
COUNTY MINERAL SEVERANCE TAX

COUNTY	AMOUNT	AUTHORIZATION	COLLECTION AND	
			DISTRIBUTION	FINES
WARREN	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax. All penalty and interest retained by state.
WAYNE	\$.15 per ton on pulpwood.	Chapter 61, Private Acts 1989	Collected by County Trustee, to General Fund, with school system having first priority.	10% penalty per annum; 50% penalty for evading tax.
WEAKLEY	\$.15 per ton on sand, gravel, clay & other minerals for commercial purposes.	Chapter 270, Private Acts 1982	Collected by County Clerk; 100% to County General Fund or as Commission directs.	10% penalty with 10% per annum interest on delinquent tax; 50% penalty for evading tax.
WHITE	\$.15 per ton on sand, gravel, limestone, rock, phosphate and other minerals.	Chapter 213, Private Acts 1980 as amended by Chapter 293, Private Acts 1972	Collected by TN Dept. of Revenue and remitted to County less 3%.	10% penalty with 8% per annum interest on delinquent tax; 50% penalty for evasion; \$1,000 fine or one year in prison or both.
WILLIAMSON	\$.15 per ton	Chapter 76, Private Acts 1985	Collected by County Clerk; 100% to County General Fund.	10% penalty with 16% per annum interest on delinquent tax; all penalty and interest retained by state.
WILSON	\$.15 per ton	Commission Resolution authorized by T.C.A. 67-7-201	Collected by state; 100% to Highway Fund.	10% penalty with 16% per annum interest on delinquent tax; all penalty and interest retained by state.

LITIGATION TAX IN TENNESSEE COUNTIES

Another popular source of revenue available to county government is the Local Litigation Tax. This tax may be levied on all original suits filed in General Sessions, Circuit, Chancery and other special courts in each county. Counties are allowed to levy a litigation tax in the same amount and manner as the state litigation tax now levied by T.C.A. 67-4-602, et seq. T.C.A. 16-15-5006 is a local litigation tax for general sessions judges salaries and requires a resolution approved by two-thirds of the legislative body.

Almost all counties have levied a local litigation tax, either by legislative private act or by resolution of the County Commission. The county tax may be levied in an amount not to exceed \$23.75 in civil cases in circuit and chancery courts, \$28.50 in criminal cases in criminal court, \$23.75 in civil cases in general sessions courts and \$34.50 in criminal cases in general sessions courts. This tax may be used for any specific purpose as authorized by the county legislative body (except that up to \$6.00 of the tax authorized for general sessions shall be allocated to the County General Fund to aid in defraying the cost of paying general sessions judges salaries) or the proceeds may be deposited in the County General Fund and used for general purposes. For more information on how this tax may be levied and a sample resolution, contact your CTAS county government consultant.

TAX RATE SUMMARY

I. PROPERTY TAX RATES

Actual county property taxes enacted in 1995 range from a low of \$1.42 to a high of \$5.17, with effective rates ranging from a low of \$1.28 to a high of \$5.17.

II. WHEEL TAXES

As of the date of publication, 48 counties had enacted a county wheel tax. Wheel tax rates range from a low of \$10.00 to a high of \$50.00.

III. LOCAL OPTION SALES TAX

All counties levy this tax, with rates ranging from a low of 1.00% to a high of 2.75%. Additionally, 87 counties have opted to raise the sales tax cap, while 8 have elected not to do so.

IV. HOTEL/MOTEL TAXES

Sixty-three counties currently levy a hotel/motel tax. Tax rates range from a low of 1.5% to a high of 10.0%.

V. MINERAL SEVERANCE TAXES

Forty-seven counties now levy a mineral severance tax. Rates range from a low of \$.05 per ton to a high of \$.15 per ton.

TABLE VIII
1995 TAX RATE SUMMARY

COUNTY	PROPERTY TAX		WHEEL TAX		FINES		HOTEL/		LOCAL OPTION	
	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES	RATES
ANDERSON	3.08	-	-	5.0%	\$.15/ton	2.25%	YES			
BEDFORD	3.01	-	-	-	\$.15/ton	1.75	YES			
BENTON	3.38	-	-	5.0	\$.15/ton	2.25	YES			
BLED SOE	2.55	-	-	-	\$.15/ton	2.25	YES			
BLOUNT	2.10	-	-	4.0	-	2.25	YES			
BRADLEY	2.3300	-	-	4.0	-	2.25	YES			
CAMPBELL	3.01	35.00	Up to \$50.00	-	\$.15/ton	2.25	YES			
CANNON	2.56	10.00	\$15-50	-	\$.15/ton	1.75	YES			
CARROLL	1.55	10.00	Up to \$50.00	-	\$.10/ton	2.25	YES			
CARTER	2.74	-	-	5.0	\$.15/ton	2.25	YES			
CHEATHAM	2.95	50.00	Misdemeanor	10.0	\$.15/ton	2.25	YES			
CHESTER	2.52	15.00	\$20-50	-	-	2.75	NO			
CLAIBORNE	3.18	-	-	3.0	\$.15/ton	2.25	YES			
CLAY	2.92	-	-	-	\$.15/ton	1.00	YES			
COCKE	2.65	-	-	3.0	-	2.75	YES			
COFFEE	2.80	-	-	-	\$.15/ton	2.75	YES			
CROCKETT	2.44	70.00	Misdemeanor	5.0	-	2.25	YES			
CUMBERLAND	1.87	-	-	5.0	\$.15/ton	2.25	YES			
DAVIDSON	3.50	35.00	\$5-50	4.0	\$.15/ton	2.25	YES			
DECATUR	1.96	-	-	5.0	\$.15/ton	2.75	YES			
DEKALB	2.02	-	-	5.0	\$.15/ton	1.50	YES			
DICKSON	2.65	30.00	\$25-50	5.0	-	2.25	YES			
DYER	2.78	40.00	\$5-50	-	-	2.75	NO			
FAYETTE	2.69	25.00	\$25-50/To 6 Mo.	5.0	\$.15/ton	2.25	YES			
FENTRESS	2.57	25.00	Up to \$50	-	-	2.50	YES			
FRANKLIN	2.58	-	-	2.0	-	2.25	YES			
GIBSON	2.70	25.00	\$10-50	4.0	-	2.25	YES			
GILES	3.48	-	-	-	\$.15/ton	1.50	YES			
GRAINGER	2.77	-	-	-	-	2.25	YES			
GREENE	2.62	20.00	\$50-100	2.0	-	2.50	YES			
GRUNDY	3.51	-	-	-	-	2.25	NO			
HAMBLEN	2.54	-	-	-	-	2.50	NO			
HAMILTON	2.8132	-	-	4.0	-	1.75	YES			
HANCOCK	2.71	20.00	Up to \$50	-	-	2.00	NO			
HARDEMAN	2.91	20.00	Up to \$50	5.0	-	2.00	YES			
HARDIN	2.09	10.00	Up to \$50	5.0	-	1.50	YES			
HAWKINS	2.37	20.00	Up to \$50	-	\$.15/ton	2.75	YES			
HAYWOOD	2.37	30.00	Up to \$50	5.0	\$.15/ton	2.00	YES			
HENDERSON	2.04	20.00	Up to \$50	5.0	-	2.25	YES			
HENRY	2.84	15.00	\$25-50	5.0	-	2.25	YES			
HICKMAN	3.08	15.00	\$5-50	5.0	\$.15/ton	2.25	YES			
HOUSTON	3.39	15.00	\$10-50	-	-	2.75	YES			
HUMPHREYS	2.83	-	-	5.0	To \$.05/ton	2.25	NO			
JACKSON	3.17	15.00	Up to \$50	-	\$.15/ton	2.00	YES			
JEFFERSON	2.76	25.00	\$10-50	4.0	-	2.25	YES			
JOHNSON	3.31	20.00	\$20-50/To 1 Yr.	5.0	-	1.50	YES			
KNOX	3.16	-	-	5.0	-	2.25	YES			
LAKE	3.00	30.00	None	5.0	-	2.25	YES			
LAUDERDALE	2.30	55.00	\$5-50	5.0	-	2.75	YES			
LAWRENCE	3.16	25.00	\$25-50	2.0	\$.15/ton	2.25	YES			
LEWIS	2.18	20.00	Up to \$50	5.0	-	2.00	YES			

TABLE VIII
1995 TAX RATE SUMMARY

COUNTY	PROPERTY TAX		WHEEL TAX		HOTEL/ MOTEL TAX		MINERAL SEVERANCE TAX		LOCAL OPTION SALES TAX	
	RATES	RATES	RATES	FINES	RATES	RATES	TAX RATES	TAX RATES	RATES	RATES
LINCOLN	2.43	25.00	25.00	\$25-50	5.0	-	-	-	2.50	YES
LOUDON	2.61	-	-	-	5.0	-	-	-	1.50	YES
MACON	2.57	30.00	Up to \$50	-	-	-	-	-	2.25	YES
MADISON	2.83	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.75	YES
MARION	2.14	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
MARSHALL	3.31	25.00	Up to \$50	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
MAURY	2.70	25.00	-	-	5.0	-	-	-	2.25	YES
MCMINN	2.5320	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.00	YES
MCNAIRY	2.55	20.00	Up to \$50	-	-	-	-	-	2.25	YES
MEIGS	2.09	-	-	-	-	-	-	-	2.00	YES
MONROE	2.35	25.00	Misdemeanor	-	4.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
MONTGOMERY	3.40	30.00	Misdemeanor	-	3.0	\$.15/ton	\$.15/ton	\$.15/ton	2.50	YES
MOORE	2.73	-	-	-	-	-	-	-	2.50	YES
MORGAN	5.17	-	-	-	-	-	-	-	2.00	YES
OBION	3.31	30.00	Misdemeanor	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
OVERTON	2.79	30.00	\$25-50	-	-	-	-	-	1.75	YES
PERRY	3.62	-	-	-	-	-	-	-	2.00	NO
PICKETT	3.44	-	-	-	-	-	-	-	1.50	YES
POLK	3.52	-	-	-	-	-	-	-	2.25	YES
PUTNAM	2.54	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
RHEA	2.74	-	-	-	2.0	-	-	-	2.25	YES
ROANE	3.005	-	-	-	-	-	-	-	2.25	YES
ROBERTSON	3.42	35.00	\$10-50	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.50	YES
RUTHERFORD	3.15	30.00	\$20-50	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
SCOTT	3.68	-	-	-	2.5	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
SEQUATCHIE	2.51	-	-	-	5.0	-	-	-	2.25	YES
SEVIER	1.42	-	-	-	2.0	-	-	-	2.25	YES
SHELBY	3.16	25.00	Up to \$50	-	-	-	-	-	2.50	YES
SMITH	2.02	-	-	-	5.0	-	-	-	2.25	YES
STEWART	1.93	-	-	-	-	-	-	-	2.00	YES
SULLIVAN	2.86	-	-	-	-	\$.15/ton	\$.15/ton	\$.15/ton	2.25	NO
SUMNER	2.90	50.00	\$10-50	-	-	-	-	-	2.25	YES
TIPTON	3.57	30.00	Up to \$50	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
TROUSDALE	4.15	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
UNICOI	3.09	-	-	-	-	-	-	-	2.75	YES
UNION	2.25	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
VAN BUREN	3.48	-	-	-	-	-	-	-	2.25	NO
WARREN	2.46	30.00	Up to \$50	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.75	YES
WASHINGTON	2.41	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.00	YES
WAYNE	2.97	10.00	Up to \$50	-	-	-	-	-	2.50	YES
WEAKLEY	2.71	20.00	Up to \$50	-	-	\$.15/ton	\$.15/ton	\$.15/ton	1.75	YES
WHITE	2.48	-	-	-	5.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
WILLIAMSON	3.38	25.00	Up to \$50	-	-	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
WILSON	3.16	37.50	Up to \$50	-	4.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES
					3.0	\$.15/ton	\$.15/ton	\$.15/ton	2.25	YES

APPENDIX A

WHAT 1¢ ADDED TO PROPERTY TAX WILL PRODUCE:

Following is a formula for your use in determining an estimate of what one cent (1¢) on the property tax will produce in your county. First, obtain latest assessments for real and personal property from the Assessor of Property and the latest for public utilities as assessed by the Public Service Commission from the Trustee.

CALCULATION FORMULA

1. Assessed Value for Taxes:
 - a. Real Property \$ _____
 - b. Personal Property _____
 - c. Public Utilities _____
 - d. Total of Property Assessments Subject to Property Taxes \$=====
2. Tax Rate Per \$100 (Divide Item d. by 100) _____
3. Multiply Item 2. by .01 _____
4. Percentage Collected for Current Year Taxes _____
(Obtain from Trustee - will be approximately 90-95%)
5. Multiply Item 4. by .01 - What 1¢ Will Produce \$ _____

The University of Tennessee does not discriminate on the basis of race, sex, color, religion, national origin, age, handicap, or veteran status in provision of educational opportunities or employment opportunities and benefits.

The University does not discriminate on the basis of sex or handicap in the education programs and activities which it operates, pursuant to the requirements of the Education Amendments of 1972, Pub.L. 92-318; and Section 504 of the Rehabilitation Act of 1973, Pub. L. 93-112, and the Americans With Disabilities Act of 1990, Pub.L. 101-336, respectively. This policy extends to both employment by and admission to the University.

Inquiries concerning Title IX, Section 504 and the Americans With Disabilities Act of 1990 should be directed to Mr. Gary Baskette, Director of Business Services, 109 Student Services and Administration Building, Knoxville, Tennessee 37996-0212, (615) 974-6622. Charges of violation of the above policy should also be directed to Mr. Baskette.

