

HOUSE BILL 3000

By Littleton

AN ACT to levy a privilege tax upon motor vehicles driving on the public roads and highways of Cheatham County and to repeal Chapter 258 of the Private Acts of 1963; as amended by Chapter 207 of the Private Acts of 1967; Chapter 1 of the Private Acts of 1967; Chapter 72 of the Private Acts of 1971 and Chapter 2 of the Private Acts of 2015; and any other acts amendatory thereto, relative to the imposition of motor vehicle privilege taxes in Cheatham County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. That for the privilege of using the public roads and highways, except state-maintained roads, in Cheatham County, there is levied upon motor-driven vehicles and upon the privilege of the operation thereof, except farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, which shall not pay tax hereunder, a special privilege tax for the benefit of Cheatham County, which tax shall be in addition to all other taxes, and which shall be in the following annual amounts:

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| Upon motorcycles as defined in Tennessee Code Annotated § 55-1-103 | \$17.00 |
| Upon all passenger automobiles, including station wagons, limousines, and automobile buses. | \$50.00 |
| Upon trucks classified under the provisions of T.C.A. § 55-4-113(a)(2) or § 55-4-113(a)(3) as follows: | |
| Upon trucks of Class I | \$50.00 |
| Upon trucks of Class II | \$55.00 |
| Upon trucks of Class III | \$60.00 |
| Upon trucks of Class IV | \$65.00 |
| Upon trucks of Class V | \$70.00 |
| Upon trucks of Class VI and higher | \$75.00 |

This tax shall apply to and shall be paid on each motor-driven vehicle, whose owner resides or usually stays in Cheatham County and it shall be a misdemeanor and punishable as such for any resident of Cheatham County to operate a motor-driven vehicle except farm tractors, self-propelled farm machines not usually used for operation upon public highways or

roads, over the roads and highways of Cheatham County, state-maintained roads excluded, without the payment of the tax herein provided. Provided, further, that nothing in this act shall be construed as permitting and authorizing the levy and collection of the tax against non-residents of Cheatham County, but the same shall be levied only upon motor-driven vehicles of residents of Cheatham County and within a reasonable construction of the provisions hereof. Provided, further, that there shall arise a rebuttable presumption that any resident of Cheatham County owning a licensed motor-driven vehicle has in fact operated said motor-driven vehicle over the roads and highways of said counties.

Notwithstanding anything contained in this act to the contrary, the tax herein provided shall not be applicable to any disabled veteran or former prisoner-of-war exempted by Tennessee Code Annotated, Section 5-8-102(d)(1); to disabled persons permanently and totally confined to a wheelchair and exempted from state registration fees pursuant to Tennessee Code Annotated, Section 55-21-103; to any vehicle owned by a governmental entity; to any vehicle owned by military personnel retaining residency in Cheatham County but stationed outside of the State of Tennessee if the vehicle is physically outside the State of Tennessee; or to any vehicle not taxable by the State of Tennessee, except registrations for national guard members, volunteer firefighters, and emergency personnel.

SECTION 2. The tax herein levied shall be collected by the Cheatham County Clerk annually at the same time the state privilege tax upon the operation of motor vehicles over the public highways is collected. The Cheatham County Clerk shall not issue to a resident of Cheatham County a state registration for the operation of automobiles, unless, at the same time such resident shall pay the privilege tax as hereinafter provided for the operation of this automobile under this act or are exempt therefrom. The tax herein levied shall entitle the owner of a motor vehicle to operate the same for one (1) year, such period to coincide with the state registration; and the same proportionate reduction shall be made as it is now made in the case of state registration of automobiles.

For services in collecting the annual privilege tax imposed under this act, the Cheatham County Clerk shall be entitled to a fee of one dollar (\$1.00) for each vehicle upon which such tax is collected, to be collected from the person paying such tax. The County Clerk shall faithfully account for, make proper reports of, and pay over to the Cheatham County Trustee at monthly intervals, all funds paid to and received for the aforesaid privilege tax, and such funds shall be applied as herein provided.

In the event any motor-driven vehicle for which the privilege tax has been paid becomes unusable, or is destroyed or damaged to the extent that this motor-driven vehicle can no longer be operated as such, and the owner ceases to operate same on the public streets, roads, or highways of said county, or in the event the owner transfers the title to said motor-driven vehicle, and the owner makes proper application for the registration of another motor-driven vehicle for the unexpired term for which the privilege was issued, and the County Clerk is satisfied that this owner is entitled to transfer the previously issued privilege to such other motor-driven vehicle, the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and this shall entitle the owner to drive the vehicle on the streets, roads, and highways of Cheatham County until the expiration of the then current term of the privilege.

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

(1) One-fifth (1/5) of the proceeds of the tax herein imposed shall be deposited in the General Purpose School Fund of the county and used for school purposes.

(2) Three-fifths (3/5) of the proceeds of the tax herein imposed shall be deposited in the Education Debt Service Fund.

(3) One-fifth (1/5) of the proceeds of the tax herein imposed shall be deposited in the Highway Department Fund.

SECTION 4. It is the intent of the General Assembly that this act be construed as a measure providing for additional revenues in Cheatham County, to be used exclusively for the purposes set forth herein.

SECTION 5. Chapter 258 of the Private Acts of 1963, as amended by Chapter 207 of the Private Acts of 1967; Chapter 1 of the Private Acts of 1967; Chapter 72 of the Private Acts of 1971; Chapter 2 of the Private Acts of 2015; and any other acts amendatory thereto, is hereby repealed.

SECTION 6. Chapter 1 of the Private Acts of 1967, as amended by Chapter 207 of the Private Acts of 1967; Chapter 72 of the Private Acts of 1971; Chapter 2 of the Private Acts of 2015, and any other acts amendatory thereto, is hereby repealed.

SECTION 7. Chapter 209 of the Private Acts of 1972, as amended by Chapter 39 of the Private Acts of 1977; Chapter 300 of the Private Acts of 1980, and any other acts amendatory thereto, is hereby repealed.

SECTION 8. Any prior Private Acts relative to the motor vehicle privilege tax in Cheatham County not specifically set forth herein are hereby repealed, it being the intent of the General Assembly that this act be the sole authorization for such tax except as may be otherwise authorized under general law.

SECTION 9. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Cheatham County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Cheatham County and shall be certified to the Secretary of State.

SECTION 10. For the purpose of approving or rejecting the provisions of this act, it shall become effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 9.