

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
RESOLUTION # 2023-11-780
RESOLUTION TO LEVY A COUNTY-WIDE MOTOR VEHICLE TAX
(WHEEL TAX)

WHEREAS, Tennessee Code Annotated, Section 5-8-102 authorizes counties to levy a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within a county; and

WHEREAS, the need for new revenue sources is great in Hartsville/Trousdale County,

NOW, THEREFORE, BE IT RESOLVED, by the Hartsville/Trousdale County Commission that:

SECTION 1. For the privilege of using the public roads and highways, except state maintained roads, in Hartsville/Trousdale County, Tennessee, there is levied upon motor-driven vehicles (including motorcycles and motor-driven bicycles and scooters), 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, and except all motor-driven vehicles owned by any governmental agency or governmental instrumentality, a special privilege tax for the benefit of such county, which tax shall be in the amount of **One Hundred Dollars (\$100.00)** for each such motor-driven vehicle and **Thirty Dollars (\$30.00)** for each such motorcycle, or motor-driven bicycle and scooter.

This tax applies to, and is a levy upon, and shall be paid on each motor-driven vehicle, the owner of which resides within said county.

SECTION 2. The tax herein levied shall be paid to and collected by the County Clerk of Hartsville/Trousdale County, who is authorized by T.C.A. 67-4-103 to collect such privilege taxes. The County Clerk shall collect this tax at the same time he collects the state privilege tax levied upon the operation of motor-driven vehicle over the public highways of this State. The **County Clerk shall deduct a fee of three percent (3%)** as authorized in T.C.A. 8-21-701 (57) from the amount of taxes collected and paid over to the County Trustee.

SECTION 3. Payment of the privilege tax imposed hereunder shall be evidenced by a receipt, issued in duplicate by the Clerk, the original of which shall be kept by the owner of the motor-driven vehicle, and by a decal or emblem also issued by the Clerk, which shall be displayed by affixing the same on and to the lower right-hand side of the windshield of the motor-driven vehicle for which the same was issued. (Provided, however, that the privilege tax decal for motorcycles, motor-driven bicycles and scooters shall be placed on the top portion of the gasoline tank, but if such tank is not visible, then the decal shall be placed on any prominent and visible portion of said vehicle).

SECTION 4. The design of the decal or emblem shall be determined by the County Clerk. The expense incident to the purchase of such decals and emblems herein required, as well as the expense of obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the Clerk shall be paid from the General Fund of the County.

SECTION 5. The privilege tax or wheel tax herein levied, when paid together with full, complete and explicit performance of and compliance with all provisions of this Resolution, by the owner, shall entitle the owner of the motor-driven vehicle for which said tax was paid and on which the decal or emblem has been affixed as herein provided, to operate or allow to be operated his vehicle over the streets, roads and highways of the County for a period of one year which shall run concurrently with the period established for the state registration fees by Section 55-4-104 of the Tennessee Code.

In the event the wheel tax decal is sold by the Clerk for a period of more or less than a calendar year, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

SECTION 6. In the event any motor-driven vehicle for which the wheel tax has been paid and the emblem of the decal issued and placed thereon, becomes unusable or is destroyed or damaged to the extent that it can no longer be operated over the public roads, streets or highways of said County; or in the event that the owner transfers the title to such vehicle, and completely removes therefrom and destroys the decal or emblem issued for and placed thereon, and the owner makes proper application to the Clerk for the issuance of a duplicate decal or emblem to be used by him on another vehicle for the unexpired term for which the original decal or emblem

was issued, and the Clerk is satisfied that the applicant is entitled to the issuance of such a duplicate decal or emblem and the owner pays into the hands of the Clerk the sum of One Dollar (\$1.00), the Clerk will then issue to such owner a duplicate receipt, cancelling the original receipt delivered to him by the owner, and will deliver to the owner a duplicate decal or emblem, which shall be affixed to the motor-driven vehicle for which it was issued, as herein provided, and such duplicate decal or emblem shall entitle the owner to operate, or allow to be operated, the vehicle upon the streets, roads and highways of said county for the remainder of the period for which the original decal or emblem was issued. Likewise, in the event a decal or emblem becomes obliterated, erased or defaced, or is destroyed under the provisions of this Resolution, and is therefore illegible and unusable by the owner, upon proper application made by the owner and filed with the Clerk, showing such circumstances and facts to be true, then the Clerk, upon receipt from the owner of One Dollar (\$1.00) may issue and deliver to the owner, a duplicate decal or emblem.

SECTION 7. Pursuant to T.C.A. 5-8-102, **any person failing to display said decal or emblem required by this Resolution shall be guilty of a misdemeanor and, upon conviction, subject to a fine of Fifty Dollars (\$50.00).**

SECTION 8. The proceeds derived from collection of said wheel tax shall be distributed in the following manner: **50% of funds shall be applied to Jail Capital Outlay Reserve Fund, 40% of funds shall be applied to Education Capital Outlay Reserve Fund, and 10% of funds shall be applied to EMS/EMA/Fire Capital Outlay Reserve Fund** for the purpose of constructing new facilities. Provisions of this Resolution shall be redistributed upon successful payoff payment of jail debt. This distribution shall not be utilized for recurring county funds, but shall be utilized for county building projects only.

SECTION 9. Any amendment to this Resolution, during the term to which it is in effect, to change the amount of the tax shall terminate the effect of this Resolution.

SECTION 10. For the purpose of approving or rejecting the provisions of this Resolution, it shall be effective upon approval by a majority supermajority vote of the qualified voters of Trousdale County Legislative body, purpose of collection of the tax herein levied, such collection shall begin on the **first day of July 2023.**

Motion to _____

	1M _____		Vote by Roll Call	
First Reading: _____	2m _____	Yes _____	No _____	Absent _____

	1M _____		Vote by Roll Call	
Second Reading: _____	2m _____	Yes _____	No _____	Absent _____

APPROVED:

ATTEST:

Jack McCall
Commission Chair

Rita Crowder
County Clerk