

HARTSVILLE/HARTSVILLE/TROUSDALE COUNTY GOVERNMENT  
**ORDINANCE # 2026-xx-xxx**

**ORDINANCE TO LEVY A COUNTY-WIDE MOTOR VEHICLE TAX  
(WHEEL TAX)**

*Sponsored by Commissioner Jerry Ford and Commissioner Tommy Belcher*

**WHEREAS**, *Tennessee Code Annotated*, Section 5-8-102, authorizes counties to levy a motor vehicle privilege tax or "wheel 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; and

**WHEREAS**, the county legislative body of Hartsville/Trousdale County has determined that it is in the best interests of the County that a motor vehicle privilege tax in the amount of **eighty dollars (\$80)** on all motor vehicles except antique vehicles, motorcycles, motor driven bicycles, scooters, side by sides, and any low or medium speed vehicles and **fifty dollars (\$50.00)**, on all motor vehicles classified as antique vehicles, motorcycles, motor driven bicycles, scooters, side by sides, and any low or medium speed vehicles be levied in Hartsville/Trousdale County as provided herein, so that the total motor vehicle privilege tax in Hartsville/Trousdale County will be **eighty dollars (\$80.00)**, on all motor vehicles except antique vehicles, motorcycles, motor driven bicycles, scooters, side by sides, and any low or medium speed vehicles and **fifty dollars (\$50.00)**, on all motor vehicles classified as antique vehicles, motorcycles, motor driven bicycles, scooters, side by sides, and any low or medium speed vehicles.

**NOW, THEREFORE BE IT RESOLVED**, by the Hartsville/Trousdale County Commission meeting in regular session 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 antique vehicles, motorcycles, motor driven bicycles, scooters, side by sides, and any low or medium speed 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, 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 **Eighty Dollars (\$80.00)** for each such motor-driven vehicle and **Fifty Dollars (\$50.00)** for each antique vehicles, motorcycles, motor driven bicycles, scooters, side by sides, and any low or medium speed vehicles. A one-time wheel tax shall apply on the initial issuance of Antique Plates for antique vehicles and on Dealer Master Plates.

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 vehicles over the public highways of this State. The County Clerk shall deduct a fee of five percent (5%) 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, upon yearly renewal of plates in which decal shall show "TP" to mean Tax Paid.

**SECTION 4.** 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 Ordinance, 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 5.** 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, 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 Ordinance, 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 of application from the owner, may issue and deliver to the owner, a duplicate decal or emblem.~~

~~**SECTION 6.** Pursuant to T.C.A. 5-8-102, any person failing to display said decal or emblem required by this Ordinance shall be guilty of a misdemeanor and, upon conviction, subject to a fine of Fifty Dollars (\$50.00).~~

**SECTION 7.** The proceeds of this additional tax shall be deposited in Office of the Trustee and shall be distributed in the following manner:

- **Forty percent (40%)** of funds shall be applied to Jail Capital Outlay Reserve,
- **Forty percent (40%)** of funds shall be applied to Education Capital Outlay Reserve, and
- **Twenty percent (20%)** of funds shall be for General Capital Outlay Reserves.

Provisions of this Ordinance 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 8.** Any amendment to this Ordinance, during the term to which it is in effect, to change the amount of the tax shall terminate the effect of this Ordinance. No amendment shall be effective unless amended by the manner in which this ordinance is approved.

**SECTION 9.** This ordinance shall have no effect unless it is approved by a two-thirds (2/3) vote of the County legislative body of Hartsville/Trousdale County at three (3) consecutive regularly scheduled meetings.

**SECTION 10.** For the purpose of approving or rejecting the provisions of this Ordinance, it shall be effective upon being approved by a supermajority vote of the members of the Hartsville/Trousdale County Commission, the public welfare requiring it. For the purpose of collection of the tax herein levied, such collection shall begin on the first day of \_\_\_\_\_.

**SECTION 11.** This ordinance shall sunset twenty (20) years from the effective date the first collection of the tax begins. Any amount collected exceeding the sunset date shall be deposited in the General Capital Outlay Fund or its equivalent.

First Reading: \_\_\_\_\_ 1M \_\_\_\_\_ *Electronic Vote*  
 \_\_\_\_\_ 2m \_\_\_\_\_ YES \_\_\_\_\_ NO \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_

Second Reading: \_\_\_\_\_ 1M \_\_\_\_\_ *Electronic Vote*  
 \_\_\_\_\_ 2m \_\_\_\_\_ YES \_\_\_\_\_ NO \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_

Third Reading: \_\_\_\_\_ 1M \_\_\_\_\_ *Electronic Vote*  
 \_\_\_\_\_ 2m \_\_\_\_\_ YES \_\_\_\_\_ NO \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
 Commission Chair

\_\_\_\_\_  
 County Clerk

<b>Estimated # of vehicles</b>	<b>11,410</b>
<b>@ \$ 80</b>	<b>\$ 912,800</b>
JAIL (40%)	365,120
SCHOOLS (40%)	365,120
GENERAL (20%)	182,560