

RESOLUTION NO. 2023-44

A RESOLUTION AUTHORIZING THE EXTENSION OF A MOTOR VEHICLE PRIVILEGE TAX AND PROVIDING FOR THE DISPOSITION OF THE PROCEEDS THEREOF.

WHEREAS, pursuant to Section 5-8-102, Tennessee Code Annotated, as amended (the "Wheel Tax Act"), counties in Tennessee are authorized by resolution or referendum to levy and collect a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within Jefferson County, Tennessee (the "County"); and

WHEREAS, pursuant to Resolution 2015-05 of the Board of Commissioners of the County, the County has previously authorized a motor vehicle privilege tax pursuant to the Act in the amount of \$25.00 for each motor-driven vehicle and \$15.00 for each motorcycle, motor-driven bicycle, and scooter (the "2015 Wheel Tax"), which 2015 Wheel Tax supplemented a preexisting and still existing motor vehicle privilege tax in the same amounts; and

WHEREAS, the 2015 Wheel Tax presently expires on April 1, 2024 pursuant to the terms of Resolution 2015-05, and the 2015 Wheel Tax is authorized only to be applied to pay debt service on the County's debt; and

WHEREAS, it is deemed necessary and advisable to extend the 2015 Wheel Tax for an indefinite term and to permit the proceeds of the 2015 Wheel Tax to be used to pay the cost of capital projects in addition to debt service.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, as follows:

1. Section 11 of Resolution 2015-05 is hereby deleted, and the motor vehicle privilege tax imposed by Resolution 2015-05, as amended by this resolution, shall not be subject to an expiration date except by action of the Board of Commissioners taken in accordance with applicable law.

2. Section 7 of Resolution 2015-05 is hereby amended and restated to provide as follows:

SECTION 7. The proceeds of the motor vehicle privilege tax herein levied shall be used to repay interest and principal on any and all debt obligations of the County whether secured or unsecured and/or to pay the cost of capital projects of the County.

3. Except as modified hereby, Resolution 2015-05 shall remain in full force and effect.

4. This resolution shall be in immediate effect from and after its adoption, provided such adoption is by two-thirds (2/3) vote of the Board of County Commissioners at two (2) consecutive, regularly scheduled meetings as provided in Section 5-8-102(c)(1), Tennessee Code Annotated, provided, however, the implementation of the motor vehicle privilege tax pursuant to this resolution is subject to the right of ten percent (10%) of the qualified voters who voted in the County in the last gubernatorial election to petition the County Election Commission within thirty (30) days of final approval of this resolution to hold an election on whether or not the tax should be levied as provided herein, which petition is authorized by Section 5-8-102(c), Tennessee Code Annotated.

Failed

ADOPTED AND APPROVED ON FIRST READING THIS 16th day of October, 2023 by a vote of 13 in favor, 7 against, 0 abstaining with 1 members absent.

ADOPTED AND APPROVED ON SECOND READING THIS _____ day of January, 2024 by a vote of ___ in favor, ___ against, ___ abstaining with ___ members absent..



Date Received by County Mayor: _____

Votes: 13 Yes 7 No 0 Abstain 1 Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

Failed

Attest: _____ Date: _____
Frank C. Herndon – County Clerk

Approved: _____ Date: _____
Mark Potts – County Mayor *for lack of*

Vetoed: _____ Date: _____
Mark Potts – County Mayor *2/3 rd*

Veto Override Votes: _____
Yes No Abstain Absent *Majority*

Veto Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission