

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-16

**A RESOLUTION AUTHORIZING AN ADDITIONAL 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, under the provisions of Resolution 99-11 adopted by the Board of Commissioners, the total motor vehicle privilege tax in Jefferson County currently is \$25.00 for each motor-driven vehicle and \$15.00 for each motorcycle, motor-driven bicycle and scooter (the "1999 Wheel Tax"); and

WHEREAS, an additional motor vehicle privilege approved by the Board of Commissioners pursuant to Resolution 2015-05 did expire on April 1, 2024, and the need for ongoing revenue sources continues to be very important to the County; and

WHEREAS, it is therefore deemed necessary and advisable to provide for the adoption of an additional motor vehicle privilege tax be authorized pursuant to the Wheel Tax Act.

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

1. A motor vehicle privilege tax, in addition to the 1999 Wheel Tax, is hereby levied and shall be collected by the County pursuant to the Wheel Tax Act of \$30.00 for each motor-driven vehicle and \$15.00 for each motorcycle, motor-driven bicycle and scooter. Such motor vehicle privilege tax shall be paid in addition to all other taxes and shall apply and be paid on each motor driven vehicle whose owner resides in the County for the privilege of using the public roads and highways of the County. Such tax shall not apply to farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and motor-driven vehicles owned by any governmental agency or governmental instrumentality, nor shall such tax be required to be paid by any disabled veteran who has one hundred percent (100%) permanent total disability from a service-connected cause or any former prisoner-of-war, as determined by the United States Veteran's Administration or by any other person or entity except under applicable state law.

2. That the duration or term for which the motor vehicle privilege tax is issued, the method of collection, the 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 Section 55-4-104, Tennessee Code Annotated, as amended, for payment of state motor vehicle registration fees for all such vehicles described therein. The payment of the motor vehicle privilege tax shall be evidenced by an emblem, sticker or receipt in the form of a decal to be appropriately displayed by affixing the same on the state license plate of such motor driven vehicle. The design of the emblem, sticker or decal shall be determined by the County Clerk and the expense incident thereto, including obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the County Clerk, shall be paid from the County general funds.

3. The tax herein levied shall be paid to and collected by the County Clerk of the County, who is authorized by Tennessee Code Annotated, Section 67-4-103, to collect such privilege taxes. The County Clerk shall collect this tax at the same time he or she collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state. The County Clerk shall deduct a fee of five percent (5%) as authorized in Tennessee Code Annotated, as amended, Section 8-21-701, from the amount of taxes collected and paid over to the County Trustee. Any motor driven vehicle upon which a current license fee has been paid, should such motor driven vehicle be sold, traded, demolished, destroyed or otherwise change ownership, or if a decal has been damaged or destroyed, the current license holder may obtain from the County Clerk a current replacement emblem, sticker or decal, upon the payment of a fee of two dollars (\$2.00), and the County Clerk shall be entitled to such fee for the issuance of the replacement decal. The County Clerk shall report all funds collected monthly and pay the same over to the Trustee of the County. In the event a wheel tax decal or emblem is sold by the County Clerk for a period of less than one (1) 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.

4. Any person who fails to display the decal or emblem required by the County Commission commits a Class C misdemeanor as provided in Section 5-8-102(d)(3), Tennessee Code Annotated, as amended.

5. The motor vehicle privilege tax to be levied hereby shall commence on October 1, 2024, and terminate and cease on September 30, 2034, provided that if this tax is approved by election of the voters, it shall terminate and cease ten (10) years after the tax takes effect.

6. 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 by such tax, and/or to pay the cost of capital projects of the County.

7. All other resolutions and orders, or parts thereof, in conflict with the provisions of this resolution, are, to the extent of such conflict, hereby repealed, and 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 meetings as provided in Section 5-8-102(c)(1), Tennessee Code Annotated, and provided the implementation of the tax 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 in Section 5-8-102(c), Tennessee Code Annotated.

Failed First

~~ADOPTED AND APPROVED ON SECOND READING THIS 15th day of April, 2024~~
by a vote of 11 in favor, 7 against, 0 abstaining with 3 members absent..

ADOPTED AND APPROVED ON SECOND READING THIS 15th day of July, 2024 by
a vote of in favor, against, abstaining with members absent..

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____
 Yes No Abstain Absent

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

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____
 Yes No Abstain Absent

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