

HOUSE BILL 3690

By Hardaway

AN ACT to amend Tennessee Code Annotated, Title 5, Chapter 1, Part 2, relative to authorizing counties having a charter form of government to levy a wheel tax on certain trailers.

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

SECTION 1. Tennessee Code Annotated, Title 5, Chapter 1, Part 2, is amended by adding the following language as a new, appropriately designated section:

§ 5-1-216.

(a) Each county government created and established pursuant to this part shall be authorized and empowered to levy for county purposes by action of its governing body a trailer privilege tax as a condition precedent to the operation of certain trailers within the county. The tax may be levied on any trailer that is required to be registered with the state in accordance with title 55, chapter 4.

(b)

(1) No resolution authorizing such trailer privilege tax shall take effect unless it is approved by a two-thirds (2/3) vote of the county legislative body at two (2) consecutive, regularly scheduled meetings and approved by a majority of the number of qualified voters of the county voting in an election on the question of whether or not the tax should be levied.

(2) The local governing body shall direct the county election commission to call such election to be held in a regular election or in a special election for the purpose of approving or rejecting such tax levy.

(3) The ballots used in such election shall have printed on them the substance of such resolution and the voters shall vote for or against its approval.

(4) The votes cast on the question shall be canvassed and the results proclaimed by the county election commission and certified by it to the local governing body.

(5) The qualifications of voters voting on the question shall be the same as those required for participation in general elections.

(6) All laws applicable to general elections shall apply to the determination of the approval or rejection of this tax levy.

(c)

(1) In each county that has levied or may hereafter levy a trailer privilege tax under this chapter, the duration or term for which the privilege is issued, method of collection, 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 § 55-4-104 for payment of state motor vehicle registration fees for all such trailers described in that section. During the period of transition from the current collection procedure and tax interval to the alternate interval method, each county shall use the same system of fee proration for applicable trailers as that applied by the state during its transitional period. No resolution of the local governing body or election on the question by qualified voters of the county is required for implementation of these specific provisions.

(2) In each county that has levied or may hereafter levy a trailer privilege tax under this chapter, the county legislative body shall determine by resolution the method to be used to identify and register trailers subject to payment of the privilege tax, including, but not limited to, whether a resident who operates a trailer subject to the tax levy in the county shall have a decal or emblem affixed upon the trailer as evidence of compliance and, if a decal or emblem is required

by the county legislative body, the place on the trailer at which it shall be affixed.
Any person who fails to display the decal or emblem required by a county
legislative body under this subdivision (c)(2) commits a Class C misdemeanor.
However, the provisions of § 7-51-702, concerning nonresident motorists, shall
remain in effect.

SECTION 2. This act shall take effect July 1, 2010, the public welfare requiring it.