



State of Tennessee

PUBLIC CHAPTER NO. 808

SENATE BILL NO. 1783

By Niceley

Substituted for: House Bill No. 1697

By Hulsey, Keisling

AN ACT to amend Tennessee Code Annotated, Title 55, relative to revenue from overloaded freight vehicles.

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

SECTION 1. Tennessee Code Annotated, Section 55-4-113(a)(7)(B), is amended by deleting the subdivision and substituting instead the following:

(B) When a vehicle on which the tax has not been paid is found in operation, the owner or operator shall be required to register the vehicle and, in addition to the statutory registration taxes, shall be subject to a tax assessed at the rate of ten cents (10¢) per pound on each pound of weight for which no Tennessee tax has been previously paid;

SECTION 2. Tennessee Code Annotated, Section 55-4-113(a)(7)(C), is amended by deleting the subdivision and substituting instead the following:

(C) When a vehicle registered in some class adequate for its lawful operational weight is found in operation at a weight exceeding the limit of the license, for which the tax has been paid, the operator shall be assessed an additional tax at the rate of ten cents (10¢) per pound on each pound of weight for which no Tennessee tax has been previously paid;

SECTION 3. Tennessee Code Annotated, Section 55-4-113(a)(7)(E), is amended by deleting the subdivision and substituting instead the following:

(E) When the operator of any freight motor vehicle shall fail to load it or have it loaded in a manner and at weights conforming to the axle weight limitations set forth in this subdivision (a)(7), there shall be imposed a tax assessed on the basis of ten cents (10¢) per pound on each pound of weight that exceeds the limit on an axle or group of axles. Except, with respect to vehicles being used to transport the products identified under § 55-7-203(b)(6), liability for the tax imposed by this subdivision (a)(7)(E) shall only begin to run commencing with the first pound that exceeds the total weight allowable for the number and type of its axles. On an overweight poundage of the axle weight limit imposed for the classification in which a freight motor vehicle is registered, the tax per pound of the overage shall be ten cents (10¢) per pound;

SECTION 4. Tennessee Code Annotated, Section 55-4-113(a)(7)(F), is amended by deleting the subdivision and substituting instead the following:

(F) When any freight motor vehicle is found in operation with a gross weight in excess of the road and bridge weights posted by the commissioner of transportation pursuant to § 55-7-205, or weight that exceeds the maximum allowable under an overweight permit issued by the commissioner, the operator of a vehicle shall be assessed a tax at the rate of ten cents (10¢) per pound for each pound of excess weight;

SECTION 5. Tennessee Code Annotated, Section 55-4-113(a)(7)(J)(i), is amended by deleting the language "five cents (5¢)" and substituting instead the language "ten cents (10¢)".

SECTION 6. Tennessee Code Annotated, Section 55-4-113(a)(7)(L), is amended by deleting the language "classification." and substituting instead the language "classification and payment of a

two hundred dollar (\$200) administrative fee, and no citation shall be issued for a violation of subdivision (a)(7)(C), (a)(7)(E), (a)(7)(F), or (a)(7)(J)."

SECTION 7. This act shall take effect January 1, 2019, the public welfare requiring it.

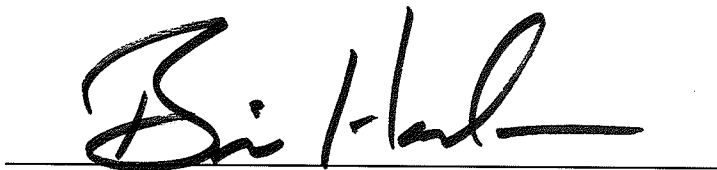
SENATE BILL NO. 1783

PASSED: April 12, 2018


RANDY McNALLY
SPEAKER OF THE SENATE


BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 24th day of April 2018


BILL HASLAM, GOVERNOR