



TRAILERS

Revised 09/26/2013

AUTHORITY:

Tenn. Code Ann. Sections 55-4-111, 55-4-113(5), and 67-6-331

DESCRIPTION:

A trailer is a vehicle that is not self-propelled and is dependent upon being attached to or pulled by a self-propelled vehicle in order to operate on the road.

REQUIREMENTS:

Not every trailer is required to be registered. Registration requirements are determined by the trailer type, purpose, usage and/or size. There are three different trailer registration plates. For more information see Trailers in the Plates section of this guide.

- Trailer E which can be personalized
- Trailer E 10 year (for rental trailers)
- Semi-Trailer

Below is a list of trailers and appropriate plates

Trailer Type	Req./ Not Req.	Plate
1. Privately owned trailers under 8' wide x 20' long (excluding tongue), including boat trailers	Not Required	Trailer E
2. Privately owned trailers over 8' wide x 20' long (excluding tongue), including boat trailers	Not Required	Semi-Trailer
3. Campers, Tag-a-long (bumper-pull), Fifth Wheel	Required	Trailer E
4. Commercial Trailer (any trailer used in the furtherance of a business, except for rental trailers)	Required	Semi-Trailer
5. Homemade Trailer (applicant must request an inspection with Dept. of Safety Commercial Vehicle Enforcement for safety inspection)	Not Required	Trailer E or Semi-Trailer*
6. Trailers used by farmers or for agricultural purposes or hauling livestock between farm and market, depending on length and width, including horse trailers and gooseneck trailers	Not Required	Trailer E or Semi-Trailer*
7. Pole Trailers	Required	Semi-Trailer
8. Rental Trailers	Required	Trailer E 10 year
9. Tow Dolly	Not Required	Trailer E
10. Utility Trailers (private)	Not Required	Trailer E

*Depends on the length of the trailer, refer to numbers 1 or 2 above.

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TRAILERS NOT ELIGIBLE:

- **Trailer converter** – not eligible for registration (A converter is meant to tie or combine two trailers in tandem)
- **Mobile homes / Manufactured housing** – plate not required or necessary
- **The Semi-Trailer plate** whenever the title to a freight trailer, semi-trailer or pole trailer registered in this state is destroyed, abandoned, sold or otherwise transferred to another owner, the registration of the trailer shall expire. If the trailer is sold or otherwise transferred to a new owner, the new owner shall obtain a new registration of the trailer. Notwithstanding any law to the contrary, the department may issue to such new owner a new or existing registration plate bearing the same alpha-numerical characters as was affixed to such trailer at time of transfer to the new owner.

TRAILER TAXATION:

An applicant desiring to title and register a trailer will be required to pay sales tax unless otherwise exempted.

Common or Contract Carrier Trailers may be exempt from sales tax under the following conditions

- Owner must be common or contract carrier
- Tow vehicle gross weight must exceed 16,000 lbs
- Must be used more than 50% in Interstate commerce
- Must be classified as “trailer”, “semi-trailer” or “pole trailer”

Copy of “Application for Sales Tax Exemption for Interstate Commerce Motor Vehicles and Trailers” must be prepared in **triplicate** at the time of sale by the dealer and such exemption must be claimed on the a Sales and Use Tax Return

Commercial trailers used as lease or rental trailers are **not** tax exempt since the owner is not a common or contract carrier.

For more information see Sales Tax Exemption for Interstate Commerce Motor Vehicles and Trailers in this guide.

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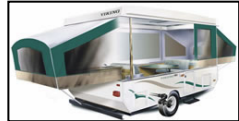


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NOT REQUIRED TO BE REGISTERED
ELIGIBLE FOR PERSONALIZED
TRAILER PLATES



Boat Trailer



Fold Down Trailer



Livestock/Farming
Owned by Farmer
For Transporting to Market



Homemade



Horse



Utility-Open or Enclosed
for personal use only

REQUIRED TO BE REGISTERED **NOT**
ELIGIBLE FOR PERSONALIZED
TRAILER PLATES



Fifth Wheel/Camping Trailer



Pole Trailer



Camping Trailer



Rental (Public)



Utility-Open or Enclosed
used in any Conveyance of Business
other than a farmer-owned trailer used
for transporting goods to market.



Semi-Trailer