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# Litigation Tax

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Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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# Litigation Tax

## Private Acts of 1981 Chapter 93

**SECTION 1.** There is hereby imposed a litigation tax on the privilege of litigating a civil or criminal action in any of the following courts in Morgan County: Circuit Court, Chancery Court, Criminal Court, monthly County Court, General Sessions Court, Domestic Relations Court, Juvenile Court, or any other Court of Morgan County. The litigation tax shall be levied on each case filed in the courts of Morgan County in the amount of three dollars and fifty cents (\$3.50), to be assessed and collected as part of the costs of the cause.

The term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 2.** The litigation taxes provided in Section 1 shall be collected by the clerks of the respective courts in which the cases are filed. Each of the clerks shall be accountable for and shall pay over the revenue to the county Trustee quarterly, not later than the tenth (10th) of the month immediately following the end of the quarter in which such collections are made.

**SECTION 3.** The Trustee shall deposit the taxes herein collected in the Morgan County Debt Service Fund. Such fund shall be subject to appropriations by the county legislative body.

**SECTION 4.** If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

**SECTION 5.** This Act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the county legislative body of Morgan County before October 1, 1981. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

**SECTION 6.** For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 5.

PASSED: April 16, 1981.

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