



March 29, 2025

Litigation Tax

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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,

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Litigation Tax

Private Acts of 1982 Chapter 318

SECTION 1. Chapter 79 of the Private Acts of 1967 is hereby repealed.

SECTION 2. There is hereby imposed, pursuant to Tennessee Code Annotated, Section 67-4101(b), a special privilege tax on litigation in Moore County, Tennessee. Such privilege tax on all civil cases shall be five dollars and twenty-five cents (\$5.25) or an amount equal to the state litigation tax on civil cases as provided in Tennessee Code Annotated, Section 67-4102 Item J, whichever is greater. Such privilege tax on all criminal cases shall be fifteen dollars (\$15.00) or an amount equal to the state litigation tax on criminal cases as provided in Tennessee Code Annotated, Section 67-4102 Item J, whichever is greater.

SECTION 3. The clerks of the various courts who are required to collect the state litigation tax shall also collect the county litigation tax hereby imposed. The clerk shall collect the tax hereby imposed in the same manner as the state litigation tax and shall be liable for the taxes so imposed. The privilege tax imposed by this act shall be subject to the same exceptions as are granted by general law to the state privilege tax and shall, therefore, not be collected on original proceedings in a juvenile court or on any hearing before the Tennessee court of the judiciary.

SECTION 4. When any part of the costs in any case has been collected, after payment of any state litigation tax accrued thereon, the amount necessary for the payment of the tax hereby imposed shall be next applied thereto before applying any of the amount collected as cost to any other funds or items of cost.

SECTION 5. The proceeds of the tax hereby imposed shall be deposited in the county general fund from which expenditures can be made by the County Executive upon authorization by the Board of County Commissioners.

SECTION 6. This act shall have no effect unless it shall be approved by a two-thirds (2/3) majority of the Board of County Commissioners of Moore County at its next regular meeting following the passage of this act. Its approval or nonapproval by that body shall be certified by the presiding officer to the Secretary of State.

SECTION 7. 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 the first day of the month after being approved as provided in Section 6.

Passed: April 7, 1982.

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