



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

July 22, 2024

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 1983 Chapter 66

SECTION 1. There is hereby created a litigation tax on the privilege of litigating a civil or criminal action in the Circuit, Criminal or Chancery Courts, the Court of General Sessions, in the amount of fifteen dollars (\$15.00) in all criminal cases disposed of in such courts and in the amount of five dollars and twenty-five cents (\$5.25) in all civil suits disposed of in such courts, with the exception only of civil cases in Sessions Court where the amount sued for does not exceed one hundred dollars (\$100.00).

SECTION 2. The clerks of the various courts shall collect the litigation tax from the parties as part of the costs of the cause of action and such collection shall be made upon the disposition of such cause of action. Provided, however, the clerks shall not collect the litigation tax on such action if the judge having jurisdiction over the action suspends the costs of the cause of action. The clerks shall collect the litigation taxes authorized by this Act and transfer such taxes to the county trustee on a monthly basis to be deposited with the trustee no later than the tenth (10th) day of the subsequent month immediately after the month of collection.

SECTION 3. Upon receipt of the funds for such litigation tax from the clerks, the county trustee shall deposit such funds in the county general fund. Such funds shall be subject to appropriation by the county legislative body for any county purpose; provided, however, that it is the legislative intent for such funds to be used first for the construction, improvement, renovation, or maintenance of improved jail and courthouse facilities in Monroe County, including debt service on bonds for such facilities.

SECTION 4. As used in this Act, unless the context requires otherwise, "cause of action" or "action" includes, but is not limited to, all ex parte hearings, advisory hearings and adversary proceedings.

SECTION 5. The litigation tax created by this Act shall be in addition to all other privilege taxes on litigation imposed by the laws of this state.

SECTION 6. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the county legislative body of Monroe County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Monroe County legislative body and certified by him 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 on the first day of the month next following the approval by the county legislative body as provided in Section 6.

PASSED: March 31, 1983.

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