



November 25, 2024

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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,

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# Litigation Tax

## Private Acts of 1963 Chapter 181

**SECTION 1.** That a litigation tax of One Dollar and 50/100 (\$1.50) shall be taxed as part of the costs in all civil and criminal actions in either the General Sessions Court, the Chancery Court or the Circuit Court of Grundy County, Tennessee.

**SECTION 2.** That the Clerk of the said Courts will collect the said litigation tax and pay same to the Trustee of Grundy County, Tennessee, who will place same into a separate fund, which is to be designated as the "Grundy County Capital Improvement Fund," which fund is to be used exclusively for the purpose of improving the courthouse and/or jail.

**SECTION 3.** That all expenditures made from the said fund shall be made by the County Judge upon the approval and authorization of the Grundy County Court for the purposes specified herein.

**SECTION 4.** That the County Court is hereby authorized to issue notes and bonds for the purposes specified herein and pledge the income hereof for the exclusive payment of the bonds or notes.

**SECTION 5.** That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the County Court of Grundy County, Tennessee, on or before the next regular meeting of such County Court occurring more than thirty (30) days after its approval by the Chief Executive of the State. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

**SECTION 6.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 15, 1963.

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