



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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Private Acts of 1983 Chapter 58

SECTION 1. A litigation tax of five dollars (\$5.00) on all civil cases and fifteen dollars (\$15.00) on all criminal cases shall be levied and taxed as part of the costs in all actions filed in the General Sessions, Circuit, Chancery, and Probate Courts of Marshall County.

SECTION 2. The tax imposed herein shall be collected by the clerks of the respective courts and paid over to the trustee each month.

SECTION 3. Upon receipt of the tax imposed herein, the trustee shall deposit such funds as follows:

One-fourth ($\frac{1}{4}$) to a fund to be used exclusively for the purpose of maintaining and/or improving the courthouse and other county-owned buildings.

Three-fourths ($\frac{3}{4}$) to a fund to be used exclusively for law enforcement purposes.

SECTION 4. The Private Acts of 1967, Chapter 251, Private Acts of 1967-68, Chapter 386, and the Private Acts of 1971, Chapter 29, are hereby repealed.

SECTION 5. This Act shall have no effect unless it is approved by two-thirds ($\frac{2}{3}$) vote of the county legislative body of Marshall County. Its approval or non-approval 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: March 31, 1983.

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