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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 1961 Chapter 239

SECTION 1. A litigation tax of two dollars (\$2.00) shall be taxed as part of the costs in all civil and criminal actions in the General Sessions Court of Marion County, Tennessee and a litigation tax of three dollars (\$3.00) shall be taxed as part of the costs in all civil and criminal cases in the Circuit Court and Chancery Court of Marion County, Tennessee.

As amended by: Private Acts of 1963, Chapter 178
Private Acts of 1967-68, Chapter 342

SECTION 2. That the said Clerk of the said Courts will collect the said litigation tax and pay same into a separate fund, which is to be designated as the "Marion County Capital Improvement Fund", to be used exclusively for the purpose of improving the courthouse and constructing a new jail.

SECTION 3. That all expenditures made from the said Fund are to be made by the County Judge upon the authorization of the Quarterly County Court for the purpose 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 Marion 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 9, 1961.

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