



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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Table of Contents

Litigation Tax	3
Private Acts of 1973 Chapter 28	3

Litigation Tax

Private Acts of 1973 Chapter 28

SECTION 1. For the purpose of assisting in the payment of the construction of the building to be known as the County Justice Center and the operation of the offices and programs operated therefrom, which will include many of the law enforcement and justice activities for the County of Loudon and for its Cities located within its limits, including a jail and detention facilities, communications center, records center, General Sessions Courtroom, clerk's office, and other similar activities, that on or after the effective date of this Act, a litigation tax not to exceed ten dollars (\$10.00) in all civil cases and criminal cases, shall be taxed as a part of the costs in all cases, filed in all Courts of Loudon County, Tennessee.

Said tax shall be collected by the Clerk of each Court and shall be paid to the Trustee of Loudon County, Tennessee, who will place the same in a separate fund, which is to be designated as the "County Justice Center" fund. Expenditures from said fund for the purposes herein authorized and empowered shall be made by checks or warrants signed by the County Judge as further provided by the laws of fiscal procedure, budgeting and purchasing under which said County operates, and that said funds shall be appropriated and expended as authorized by the Quarterly Court of Loudon County.

As amended by: Private Acts of 1981, Chapter 92

SECTION 2. If any provisions or clause of this Act or application thereof to any person or circumstance be held invalid, such invalidity shall not effect other provisions or applications of the Act which can be given effect notwithstanding the invalid provision or application, and this end, the provisions of this Act are declared to be severable.

SECTION 3. This act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Loudon County at any regular or special session. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Judge and certified by him to the Secretary of State.

SECTION 4. 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 3.

Passed: March 27, 1973

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