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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 1988 Chapter 229

SECTION 1. There is hereby imposed a litigation tax on the privilege of litigating a civil and criminal action in the amount of five dollars (\$5.00) to be assessed and taxed as part of the costs of the action on all such actions disposed of in the circuit, criminal or chancery courts of Lewis County.

SECTION 2. There is hereby imposed a litigation tax on the privilege of litigating a civil or criminal action in the amount of two dollars and fifty cents (\$2.50) to be assessed and taxed as part of the costs of action on all such actions disposed of in the court of general sessions of Lewis County.

SECTION 3. The litigation taxes provided in Section 1 and Section 2 shall be collected by the clerks of the various courts in which the actions are disposed. The clerks shall pay over the revenue generated by such litigation taxes to the county trustee every quarter, by the tenth (10th) of the month immediately following the end of the quarter in which such collections were made by the clerks.

SECTION 4. There is hereby created a special fund to be known as the "Courthouse Improvement and Maintenance Fund". The trustee of Lewis County shall deposit the litigation taxes collected under the authority of Section 3 into such fund. Such fund shall be subject to appropriations by the county legislative body for the purpose of improvements and maintenance of the Lewis County Courthouse.

SECTION 5. The litigation taxes collected under this act shall be considered suspended when the court having jurisdiction over the cause of action suspends the costs of such action.

SECTION 6. As used in this act, unless the context requires otherwise "action" includes all ex parte hearings, advisory hearings and contested proceedings in the enumerated courts.

SECTION 7. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 8. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Lewis County by October 1, 1988. Its approval or nonapproval shall be proclaimed by the presiding officer of the Lewis County legislative body and certified by him to the secretary of state.

SECTION 9. 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 8.

Passed: April 29, 1988.

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