



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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Litigation Tax

Private Acts of 1976 Chapter 215

SECTION 1. There is imposed upon each case, including ex parte proceeding, filed in the Chancery, Circuit, and General Sessions Courts of Haywood County a tax of fifty cents (50 cents), to be assessed and collected as a part of the Court costs in each case.

SECTION 2. The litigation tax hereby imposed shall be collected by the clerks of the respective courts in which the cases are filed, who shall be accountable for and shall pay over the revenue to the County Trustee quarterly, not later than the tenth (10th) day of the month following the quarter in which the collections are made.

SECTION 3. The proceeds derived from the collection of the tax shall be used for the purpose of providing, maintaining, and operating a law library in Haywood County, to be used by the judges, lawyers, and other citizens, pursuant to the provisions of this act and rules promulgated by the commission herein created.

SECTION 4. There is created a law library commission of Haywood County which shall have the exclusive management and control of the library and shall expend the funds derived from the litigation tax herein imposed.

SECTION 5. The law library commission of Haywood County shall be composed of the County Judge of Haywood County, the Judge of the General Sessions Court of Haywood County, the presiding Chancellor of the Chancery Court of Haywood County or a Judge of a court of record sitting in Haywood County designated by the presiding Chancellor, the County Attorney of Haywood County, and one member of the Haywood County Bar who shall be designated by the Haywood County Bar. The commission is authorized and directed to adopt appropriate rules and regulations for the operation of the commission and the law library.

SECTION 6. 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 7. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the quarterly county court of Haywood County before September 1, 1976. Its approval or nonapproval shall be proclaimed by the presiding officer of the county court and certified by him to the Secretary of State.

SECTION 8. 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 7.

Passed: February 23, 1976.

Private Acts of 1983 Chapter 69

SECTION 1. There is hereby levied a privilege tax on litigation of four dollars and fifty cents (\$4.50) in any civil case and fourteen dollars and fifty cents (\$14.50) in any criminal case in Haywood County except city courts and juvenile courts. The privilege tax levied by this act shall be in addition to the tax imposed by Chapter 215 of the Private Acts of 1976 relative to the establishment, maintenance and operation of the Haywood County Law Library.

The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 2. The litigation tax herein imposed shall be collected by the clerk of the court in which a case is filed as provided by the general law. The clerk shall be accountable for and shall pay the revenue to the county trustee quarterly. Such payment shall be made not later than the tenth day of the month immediately following the end of the quarter in which the payments are received.

SECTION 3. The trustee shall deposit the taxes herein imposed in the county general fund. These revenues shall be subject to appropriation by the county legislative body for general county purposes.

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Haywood County before October 1, 1983. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 5. 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 4.

Passed: March 31, 1983.

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