



July 22, 2024

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# Litigation Tax

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Dear Reader:

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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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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# Litigation Tax

## Private Acts of 1981 Chapter 186

**SECTION 1.** There is hereby imposed a litigation tax on the privilege of litigating a civil and criminal action in the amount of ten dollars (\$10.00) to be assessed and taxed as part of the cost of the cause of action on all such actions disposed of in the circuit, criminal, chancery or general sessions court of Lawrence County.

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

**SECTION 3.** The proceeds of this act shall become a part of the general fund and are subject to appropriations by the county legislative body of Lawrence County.

**SECTION 4.** 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 cause of action.

**SECTION 5.** As used in this act, unless the context requires otherwise, "cause of action" or "action" includes all ex parte hearings, advisory hearings and contested proceedings in the enumerated courts.

**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 county legislative body of Lawrence County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Lawrence County legislative body 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: July 23, 1981.

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