



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 1970 Chapter 224

SECTION 1. There is levied a special privilege tax in the amount of One Dollar and Fifty Cents (\$1.50) on each civil or criminal case heard and determined in the circuit, criminal, chancery and general sessions courts in Lake County, which shall be in addition to all other taxes on litigation imposed in Lake County. The tax shall be collected by the clerks of the respective courts and taxed as part of the costs in each case.

SECTION 2. When any part of the costs in any case has been collected, after payment of any state litigation tax accrued on the case, the amount necessary for the payment of the tax imposed by this Act shall be next applied, before applying any of the amount collected as costs to any other funds or items or costs.

SECTION 3. On or before the last day of each month the clerks of the respective courts shall pay to the county trustee all amounts collected under the provisions of this Act during the preceding calendar month. The sum paid to the trustee shall be earmarked for the sole and exclusive use of the office of sheriff and shall be paid over to the office of sheriff on the fifteenth day of each month, or as soon after that date as is practicable. The proceeds of such payments shall be devoted to the maintenance of the office of sheriff and the operation of the sheriff's department, including the compensation of deputies.

The sheriff shall account for the sums so paid in the same manner as he is required to account for other moneys coming into his hands.

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Lake County prior to December 1, 1970. Its approval or nonapproval shall be proclaimed by the presiding officer of the court and certified by him to the Secretary of State.

SECTION 5. For the purpose of approving this Act as provided in Section 4, it shall take effect on becoming a law, but the other provisions of the Act shall be effective only upon being approved as required by Section 4.

Passed: February 10, 1970.

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