



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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Private Acts of 1980 Chapter 229

SECTION 1. [Repealed by Private Acts of 1983, Chapter 99]

SECTION 2. Upon all marriage licenses issued within Jefferson County there is imposed a special privilege tax of one dollar (\$1.00).

SECTION 3. There is imposed a special privilege tax of one dollar (\$1.00) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Jefferson County, the payment of which shall be a condition precedent to the recordation of such instrument.

SECTION 4. The registration tax shall be collected by the county register and the marriage license issuance tax shall be collected by the county clerk when a marriage license is issued. Each of the officials 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.

As amended by: Private Acts of 1983, Chapter 99

SECTION 5. The trustee shall deposit the taxes herein collected and other litigation taxes collected in special funds hereby created, to be known as the Courthouse Restoration and Maintenance Fund and the Law Library and Maintenance Fund. Such funds shall be subject to appropriation by the county legislative body. The Courthouse Fund shall be expended only for restoration and maintenance of the courthouse and the Library Fund shall be expended only for the purpose of providing for the purchase and maintenance of a legal library for the bar association and the citizens of Jefferson County.

As amended by: Private Acts of 1981, Chapter 26
Private Acts of 1983, Chapter 99

SECTION 6. [Repealed by Private Acts of 1983, Chapter 99]

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 county legislative body of Jefferson County before July 1, 1980. 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 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.

Our information from the Secretary of State's Office is that this act was approved by the Jefferson County Legislative Body on April 21, 1980

Passed: March 10th, 1980

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