



December 20, 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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Table of Contents

Litigation Tax	3
Private Acts of 1981 Chapter 65	3

Litigation Tax

Private Acts of 1981 Chapter 65

SECTION 1. There is hereby imposed a litigation tax on the privilege of litigating a civil or criminal action in the Circuit, Criminal or Chancery Courts, and the Court of General Sessions, in Houston County, in the amount of ten dollars (\$10) to be levied on each cause of action disposed of in such courts.

SECTION 2. The clerks of the respective courts shall collect such litigation tax and report and pay the same over to the county general account.

SECTION 3. The collected sum paid to the county general account shall be used for the purpose of funding court services and improvements in Houston 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, but is not limited to, all ex parte hearings, advisory hearings and adversary proceedings.

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 legislative body of Houston County before September 6, 1981. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Houston County 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: April 8, 1981.

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