



March 31, 2025

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 1963 Chapter 206	3

Litigation Tax

Private Acts of 1963 Chapter 206

SECTION 1. That a litigation tax of Three dollars (\$3.00) shall be taxed as part of the costs in all civil and criminal actions in either the Trial Justice Court, Juvenile Court, Circuit or Chancery Court, of Anderson County, Tennessee.

SECTION 2. That the Clerk of the said Courts will collect the said litigation tax and pay same to the Trustee of Anderson County, Tennessee, who will place same into a separate fund, which is to be designated as the "Anderson County Capital Improvement Fund," with expenditures to be made therefrom by the County Executive, with the approval of the County Commission.

As amended by: Private Acts of 1983, Chapter 89

SECTION 3. That all expenditures made from the said fund shall be made by the County Judge upon the approval and authorization of the Anderson County Court for the purposes specified herein.

SECTION 4. That the County Court is hereby authorized to issue notes and bonds for the purposes specified herein and pledge the income hereof for the exclusive payment of the bonds or notes.

SECTION 5. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the County Court of Anderson County, Tennessee, on or before the next regular meeting of such County Court occurring more than thirty (30) days after its approval by the Chief Executive of the State. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 6. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: March 18, 1963.

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