



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Litigation, Marriage, and Registration Taxes

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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, Marriage, and Registration Taxes

## Private Acts of 1975 Chapter 176

**COMPILER'S NOTE:** This Act may be superseded by Private Acts of 1979, Chapter 107, which follows.

**SECTION 1.** There is imposed upon each case of any description filed in any of the following courts sitting in Campbell County, a tax of one dollar and fifty cents (\$1.50), to be assessed and collected as a part of the costs of the cause: Circuit court, chancery court, monthly county court, justice of the peace court, general sessions court, domestic relations court, juvenile court, criminal court, or any other court of Campbell County. Upon all marriage licenses issued within Campbell County, there is imposed a special privilege tax of one dollar and fifty cents (\$1.50).

**SECTION 2.** There is imposed a special privilege tax of one dollar and fifty cents (\$1.50) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Campbell County, the payment of which shall be a condition precedent to the recordation of such instrument.

**SECTION 3.** The litigation taxes shall be collected by the clerks of the respective courts in which cases are filed, the registration tax shall be collected by the County Register, and the marriage license issuance tax shall be collected by the County Court 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 day of the month following the quarter in which collections are made.

**SECTION 4.** The term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 5.** The Trustee shall deposit the taxes herein collected in a special fund hereby created, to be known as the Campbell County Comprehensive High School Bond Issue of 1975, and shall be subject to appropriation by the quarterly county court for the purpose of providing for the construction and/or equipment of such school and for no other purpose.

**SECTION 6.** The tax shall expire at the conclusion of the quarter in which the cost of the construction and/or equipping of the school for which it is levied shall have been paid, and the fact of such payment shall have been certified by the County Judge to the Trustee and the respective officers charged with the collection of the respective taxes. It is hereby made the duty of the County Judge to make such certification promptly upon the discharge of all financial obligations attending the construction of the school and the necessarily related expenses.

**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 provision of this Act are declared to be severable.

**SECTION 8.** This Act shall have no effect unless it is approved by a two-thirds ( $\frac{2}{3}$ ) vote of the Quarterly County Court of Campbell County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county court 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.

PASSED: May 21, 1975.

## Private Acts of 1979 Chapter 107

**SECTION 1.** There is imposed upon each case of any description filed in any of the following courts sitting in Campbell County, tax of five dollars (\$5.00), to be assessed and collected as a part of the costs of the cause: Circuit court, Chancery court, monthly county court, general sessions court, domestic relations court, juvenile court, criminal court, or any other court of Campbell County. Upon all marriage licenses issued within Campbell County, there is imposed a special privilege tax of ten dollars (\$10.00).

As amended by: Private Acts of 1982, Chapter 377

**SECTION 2.** There is imposed a special privilege tax of five dollars (\$5.00) upon and with respect to each and every instrument offered for recordation in the office of the County Register of Campbell County, the payment of which shall be a condition precedent to the recordation of such instrument.

As amended by: Private Acts of 1982, Chapter 377

**SECTION 3.** The litigation taxes shall be collected by the clerks of the respective courts in which cases

are filed, 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 day of the month following the quarter in which collections are made.

**SECTION 4.** The term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 5.** The Trustee shall deposit the taxes herein collected in the County General Fund, and shall be subject to appropriation by the county legislative body for the operation and expense of the various accounts within the County General Fund.

**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 ( $\frac{2}{3}$ ) vote of the county legislative body of Campbell County. 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 8.** For the purpose of approving or rejecting the provisions of the 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: May 3, 1979.

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