



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 1975 Chapter 110

SECTION 1. A litigation tax of two dollars (\$2.00) shall be taxed as part of the costs in all civil and criminal actions in the General Sessions Court, the Circuit Court, the Criminal Court, and the Chancery Court of Carter County, Tennessee.

SECTION 2. The clerk of each court will collect the litigation tax and pay same into a separate fund, which is to be designated as the "Court House and Jail Maintenance Repair and Improvement Fund and Library Fund", to be used exclusively for the purpose of maintenance, upkeep, and repair of the Court House and Jail and Library.

SECTION 3. All expenditures made from the fund are to be made by the County Judge upon the authorization of the Quarterly County Court.

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 Carter County before September 1, 1975. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 5. 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 4.

Passed: May 12, 1975.

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