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# Litigation Tax

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Dear Reader:

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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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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# Litigation Tax

## Private Acts of 1981 Chapter 77

**SECTION 1.** Chapter 208 of the Private Acts of 1972, establishing a litigation tax for Cheatham County is repealed.

**SECTION 2.** There is hereby imposed a litigation tax in the amount of six dollars (\$6.00) in each case, upon all civil and criminal actions filed in the General Sessions Court, the Circuit Court and the Chancery Court of Cheatham County, said tax to be collected by the clerks of the respective courts and taxed as a part of the costs in each case.

**SECTION 3.** On or before the last day of each month the clerks of the respective courts shall pay to the county trustee all amounts collected hereunder during the preceding calendar month.

**SECTION 4.** One-sixth (1/6) of the sum paid the trustee shall be placed in a fund designated as the "Cheatham County Capital Improvement Fund" to be used exclusively for the purpose of capital improvements to the courthouse, jail or other county-owned buildings.

**SECTION 5.** One-sixth (1/6) of the sum paid the said Trustee shall be placed in the County General Fund to be used exclusively for the purpose of repairs and maintenance of the courthouse, jail, or other county-owned buildings.

**SECTION 6.** Two-thirds (2/3) of the sum paid to said trustee shall be placed in the County General Fund to be used exclusively for the purpose of improving court services in Cheatham County.

**SECTION 7.** That all expenditures made from said funds are to be made by the Director of Accounts and Budgets upon the authorization of the Quarterly County Court for the purposes specified herein.

**SECTION 8.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Cheatham County, at or before the next regular July meeting of the Court. Its approval or non-approval shall be proclaimed by the presiding officer of the Court and shall be certified by him to the Secretary of State.

**SECTION 9.** This Act shall take effect upon its passage, the public welfare requiring it, but the provisions thereof shall not become operative until validated as provided in Section 8.

Passed: April 8, 1981.

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