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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,

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# Litigation Tax

## Private Acts of 1976 Chapter 218

**SECTION 1.** There is imposed upon each case of any description filed in any of the following courts sitting in Claiborne County, a tax of five dollars (\$5.00), to be assessed and collected as a part of the costs of the case; circuit court, chancery court, county court, general sessions court, and any municipal court of Claiborne County.

As amended by: Private Acts of 1982, Chapter 250

**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 Claiborne County, the payment of which shall be a condition precedent to the recordation of said instrument.

As amended by: Private Acts of 1982, Chapter 250

**SECTION 3.** The litigation taxes provided for herein shall be collected by the clerks of the respective courts in which cases are filed, and the registration tax herein provided for shall be collected by the County Register. Each of the said officials shall be accountable for and shall pay over said 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.** It is hereby expressly provided that the term "case" shall include ex parte as well as adversary or contested proceedings.

**SECTION 5.** The Trustees shall deposit the taxes herein collected in a special fund hereby created, to be known as the "Courthouse Remodeling and Refurbishing Fund", and shall be subject to appropriation by the county legislative body for the purpose of providing for the remodeling and refurbishing of the Claiborne County Courthouse and for no other purpose.

The taxes collected shall only be used for capital improvements to the courthouse and cannot be used for maintenance or supplies. The county executive shall have the authority to expend such funds, but such expenditures shall be made only with the approval of the county attorney and the county legislative body.

As amended by: Private Acts of 1982, Chapter 250

**SECTION 6.** The taxes provided for herein shall expire at the conclusion of the quarter in which the cost of the remodeling and refurbishing of the courthouse 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 to 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 remodeling and refurbishing of the courthouse building and the necessarily related expenses.

**SECTION 7.** This act is hereby declared to be severable, and if any portion thereof be held to be unconstitutional, such unconstitutionality shall not affect the validity of the remaining portions, it being the intent that the latter would have been enacted in the absence of the invalid portions.

**SECTION 8.** This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Claiborne County. Its approval or non-approval shall be proclaimed by the presiding officer of the court and certified by him to the Secretary of State.

**SECTION 9.** For the purpose of approving this act as provided in Section 8, it shall take effect on becoming a law, the public welfare requiring it, but for all other purposes, it shall take effect upon being approved as provided in Section 8.

Passed: February 19, 1976.

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