



December 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 1967 Chapter 18

SECTION 1. That 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 or the Circuit Court of Clay County, Tennessee.

SECTION 2. That the Clerk of said Courts will collect the said litigation tax and pay same into a separate and distinct fund, which is to be designated as the "Clay County Capital Improvement Fund," to be spent exclusively for improvements on the jail, improvements on the courthouse and grounds, and construction of a new courthouse, either for one purpose or all.

SECTION 3. That all expenditures made for either one or all the said purposes will be made by the County Judge upon the authorization of the quarterly County Court for the purpose or purposes specified herein.

SECTION 4. That the County Court is hereby authorized to issue bonds or capital outlay notes for the purposes herein specified and pledge the revenue from the tax herein levied for the exclusive payment of said notes or bonds.

SECTION 5. That this Act shall have no effect unless it shall have been approved by a two-thirds (2/3) vote of the Quarterly County Court of Clay County, Tennessee, on or before the next regular meeting of said Quarterly 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 Quarterly County Court, and shall be certified by him to the Secretary of State.

SECTION 6. That the provisions of the Act are hereby declared to be severable. If any of its sections, provisions, exceptions, sentences, clauses, phrases or parts be held unconstitutional or void, the remainder of this Act shall continue in full force and effect, it being the legislative intent now hereby declared that this Act would have been adopted even if such unconstitutional or void matter had not been included therein.

SECTION 7. That this Act shall take effect upon becoming a law, the public welfare requiring it.

Passed: March 10, 1967.

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