



December 20, 2024

Litigation Tax

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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Table of Contents

Litigation Tax	3
Courthouse Remodeling and Refurbishing Fund	3
Private Acts of 1975 Chapter 162	3

Litigation Tax

Courthouse Remodeling and Refurbishing Fund

Private Acts of 1975 Chapter 162

SECTION 1.

(a) That there is hereby imposed upon each case of any description filed in any of the following courts sitting in Cocke County, a tax of one (\$1.00) dollar, to be assessed and collected as a part of the costs of the cause; circuit court, chancery court, county court, general sessions court, and municipal court of Newport.

(b) That there is hereby imposed upon each conviction in the general sessions court of Cocke County, a tax of fourteen dollars (\$14.00), to be assessed and collected as a part of the cost of the cause.

As amended by: Private Acts of 1982, Chapter 328

SECTION 2. That there is imposed a special privilege tax of one (\$1.00) dollar upon and with respect to each and every instrument offered for recordation in the office of the County Register of Cocke County, the payment of which shall be a condition precedent to the recordation of said instrument.

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

SECTION 5.

(a) That the Trustee 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 Quarterly County Court for the purpose of providing for the remodeling and refurbishing of the Cocke County Courthouse and for no other purpose.

(b) That the trustee shall deposit the taxes collected under subsection (b) of Section 1 in the Cocke County education fund.

As amended by: Private Acts of 1982, Chapter 328

SECTION 6. That the tax provided for in subsection (a) of Section 1 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 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.

As amended by: Private Acts of 1982, Chapter 328

SECTION 7. That 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. That this Act shall take effect upon its approval by a two-thirds majority of the Quarterly County Court of Cocke County, such approval to be certified to the Secretary of State within thirty (30) days following action of the Quarterly County Court giving such approval.

Passed: May 15, 1975.

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