



November 25, 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,

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

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Litigation Tax

Private Acts of 1981 Chapter 5

SECTION 1. Chapter 305 of the Private Acts of 1967 is repealed in its entirety.

SECTION 2. A litigation tax in the amount of seventeen dollars and fifty cents (\$17.50) for criminal actions and five dollars and twenty-five cents (\$5.25) for civil actions shall be assessed as part of the cost of such actions filed in the general sessions court, circuit court or chancery court of Coffee County.

As amended by: Private Acts of 1984, Chapter 189

SECTION 3. The clerks of such courts shall collect the litigation tax and transmit it to the Coffee County General Fund. The revenue from such tax shall be appropriated for the construction, improvement, renovation, or maintenance of improved jail facilities in Coffee County. Such tax revenue may also be used for debt service on bonds for such jail facility. Any revenue from the litigation tax levied by this act in excess of the amount needed for the jail facilities may be used for the purpose of maintenance, repair and construction of the Coffee County Court House and Court House Annex.

SECTION 4. Any revenue remaining in the Court House Maintenance, Repair and Construction Fund, created by Chapter 305 of the Private Acts of 1967 and repealed by this Act, upon the effective date of this Act shall be transferred to the Coffee County General Fund and appropriated for the improved jail facilities.

SECTION 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Coffee County. Its approval or nonapproval shall be proclaimed by the presiding officer of such legislative body and certified by him to the Secretary of State.

SECTION 6. 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 5.

Passed: February 16, 1981.

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