



March 31, 2025

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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Table of Contents

| | |
|--|----------|
| Litigation Tax | 3 |
| Private Acts of 1967-68 Chapter 111 | 3 |

Litigation Tax

Private Acts of 1967-68 Chapter 111

SECTION 1. That there is hereby imposed a special privilege tax in the amount of \$1.50 in each case, upon all civil and criminal cases heard and determined in the Circuit, Criminal, Chancery and General Sessions Courts in Cumberland County, said tax to be collected by the clerks of the respective courts and taxed as part of the costs in each case.

SECTION 2. That when any part of the costs in any case has been collected, after payment of any State litigation tax accrued thereon, the amount necessary for the payment of the tax hereby imposed shall be next applied thereto, before applying any of the amount collected as costs to any other funds or items of costs.

SECTION 3. That 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 in the preceding calendar month. The sum paid the said Trustee shall be earmarked for the office of Sheriff, and paid over to the office of Sheriff upon the fifteenth (15th) day of the month, or as soon thereafter as is practicable. The proceeds of said payments shall be utilized by the Sheriff for the operation of his department, including compensation for deputies.

The Sheriff shall account for the sums so paid in the same manner as he is required to account for other monies coming into his hands.

SECTION 4. That this Act shall have no force or effect unless it shall be approved by a two-thirds (2/3) majority of the Quarterly County Court of Cumberland County at its next regular meeting following the passage of this Act. Its approval or non-approval by that body shall be certified by the presiding officer of said Quarterly County Court to the Secretary of State.

SECTION 5. That in the event of approval of this Act by the Quarterly County Court it shall be effective from and after July 1, 1967, the public welfare requiring it.

Passed: April 24, 1967.

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