



July 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 1971 Chapter 162

SECTION 1. That a litigation tax of Five Dollars (\$5.00) shall be taxed as part of the costs in all civil and criminal actions in the General Sessions Court, the Circuit Court and the Chancery Court of DeKalb County, Tennessee.

As amended by: Private Acts of 1978, Chapter 239

SECTION 2. That the said Clerks of the said Courts will collect the said litigation tax and pay same into a separate fund, which is to be designated as the "Court House and Jail Maintenance Repair Fund", to be used exclusively for the purpose of maintenance and repair of the Court House and Jail.

SECTION 3. That all expenditures made from the said Fund are to be made by the Purchasing Agent, upon the authorization of the Quarterly County Court.

SECTION 4. That this Act shall have no effect unless the same shall have been approved by a two-thirds (2/3) vote of the County Court of DeKalb County, Tennessee, on or before the next regular meeting of such 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 body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

SECTION 5. That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: May 17, 1971.

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