



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,

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

Table of Contents

Litigation Tax	3
Private Acts of 1961 Chapter 221	3

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Private Acts of 1961 Chapter 221

COMPILER'S NOTE: The first five Sections of this Act concerned the conditions of retirement and are not repeated here. See General Sessions Court Section for the complete Act.

SECTION 6. That for the purpose of creating the General Sessions Judges Retirement Fund hereinbefore mentioned, there shall be taxed and paid as part of the costs a litigation tax of \$2.50 on all civil cases in General Sessions Courts of counties included within the population bracket set out above; and \$5.00 on all criminal cases including those misdemeanor cases requiring the signing of a waiver by the Defendant to give such General Sessions Court jurisdiction. The litigation tax imposed by this Act shall be in addition to that now levied on such cases by the general law of the State for other purposes.

The funds derived from the litigation tax herein imposed shall be paid to the Trustees of such counties quarterly by the 10th day of the each January, April, July and October, and by him credited to the General Sessions Judges Retirement Fund.

As amended by: Private Acts of 1979, Chapter 5

Passed: March 8, 1961.

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