

## 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,

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

Litigation Tax	
Private Acts of 1978 Chapter 175	

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## Private Acts of 1978 Chapter 175

**SECTION 1**. That Weakley County is hereby authorized to establish, operate and maintain a County Governmental Library for the use of Courts and Judges thereof, State, County and Municipal officials, attorneys and the public.

**SECTION 2.** That the County Judge of Weakley County shall have general charge and custody of said library and may promulgate reasonable rules and regulations covering the operation and use of said Library. The Weakley County Judge is empowered to employ Librarians and assistants and to fix their salaries, and has full power to acquire by gift, loan, devise or purchase the books and furnishings necessary for said Library.

**SECTION 3.** For the purpose of financing the library and providing funds for the improvement of the jail, courthouse grounds and facilities, there shall be taxed, as costs, in each criminal suit or case in any of the courts sitting in Weakley County a tax of two dollars (\$2.00).

**SECTION 4.** The litigation tax provided for herein shall be collected by the clerks of the courts in which criminal cases are filed. Each of said officials shall be accountable for the revenue and shall pay over to the county trustee on or before the fifteenth (15th) day of each month all county governmental library, jail facilities and courthouse improvement tax revenues collected in the preceding calendar month. The sum paid the county trustee shall be paid into the county general fund and used only for the purposes set out in this act. The county executive shall draw warrants on the county trustee for library, jail, and courthouse improvement expenditures, and the county trustee is hereby authorized and directed to make payment out of such fund upon the presentation of warrants so issued in compliance with the provisions of this act. As amended by: Private Acts of 1997, Chapter 50.

**SECTION 5.** That if any clause, sentence, paragraph, section or part of this act shall be held or declared to be unconstitutional and void, it shall not affect the remaining parts of this Act, it being hereby declared to be the legislative intent to have passed the remainder of this act notwithstanding the part so held to be invalid, if any.

**SECTION 6**. That this Act shall have no effect unless the same shall have been approved by two-thirds of the Quarterly County Court of Weakley County on or before July 1, 1978. Upon such approval this Act shall become effective immediately, the Public Welfare requiring it. The approval or lack of approval by July 1, 1978, of this act shall be proclaimed by the presiding officer of the Quarterly Court of Weakley County and shall be certified by him to the Secretary of State as promptly as is reasonably possible.

**SECTION 7.** That this Act shall take effect upon becoming a law, the public welfare requiring it. Passed: February 1, 1978.

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