



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 1977 Chapter 127	3

Litigation Tax

Private Acts of 1977 Chapter 127

SECTION 1. A litigation tax of two dollars (\$2.00) shall be taxed as part of the cost in all civil and criminal actions in the General Sessions Court, the Circuit Court, the Criminal Court, and the Chancery Court for Washington County, Tennessee.

SECTION 2. The Clerk of each court hereinabove set forth will collect the litigation tax and pay the same into a separate fund which is to be specifically designated as the Cooperative Law Library Fund, said Fund to be used exclusively for the purpose of maintaining existing volumes in an updated and current manner and for the acquisition of new legal work to be kept in the Cooperative Law Library jointly maintained by the Washington County Bar Association and East Tennessee State University.

SECTION 3. All expenditures paid from the fund are to be made by the County Judge upon the authorization of the Quarterly County Court.

SECTION 4. This Act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Washington County before December 31, 1977. Its approval or nonapproval shall be proclaimed by the presiding officer of the Quarterly County Court of Washington County and certified by the presiding officer to the Secretary of State for the State of Tennessee.

PASSED: May 19, 1977

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