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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,

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Litigation Tax

Private Acts of 1972 Chapter 293

SECTION 1. That a litigation tax of One Dollar and Fifty Cents (\$1.50) shall be assessed and taxed as a part of the costs in all civil and criminal actions brought in the General Sessions Court of Unicoi County, and that a litigation tax of Three Dollars (\$3.00) be assessed in all civil or criminal actions originating in the Circuit Court of Unicoi County.

SECTION 2. That the Clerk of said Courts will collect the said litigation tax and pay the same into a separate fund which shall be designated as the "Unicoi County Capital Improvement Fund," such proceeds to be used exclusively toward the erection, equipping and purchase of realty for a new jail to be constructed in Unicoi County.

SECTION 3. That all expenditures made from the said fund herein provided for shall be made by the County Judge upon the approval of the Quarterly County Court for the purposes herein specified.

SECTION 4. That the Quarterly County Court is authorized to issue notes and bonds for the advanced purposes herein specified and to pledge the income to accrue from the tax herein levied exclusively toward the payment of the bonds or notes.

SECTION 5. That this Act shall have no effect unless approved by a two-thirds ($\frac{2}{3}$) vote of the Quarterly County Court of Unicoi County at or before the next regular meeting of such Court occurring more than thirty (30) days after its approval by the Governor. Its approval or non-approval shall be proclaimed by the presiding officer of such court and certified by him to the Secretary of State.

SECTION 6. That this Act shall take effect upon becoming a law, the public welfare requiring it.
Passed: March 16, 1972

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