



April 02, 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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Litigation Tax

Private Acts of 1981 Chapter 140

SECTION 1. Chapter 64 of the Private Acts of 1967 and Chapter 188 of the Private Acts of 1980 are hereby repealed.

SECTION 2. A litigation tax of seventeen and 50/100 dollars (\$17.50) shall be taxed as part of the cost in all civil and criminal actions in the General Sessions Court, the Circuit Court and the Chancery Court of Sumner County.

As amended by: Private Acts of 1986, Chapter 189.

SECTION 3. The clerks of the said courts shall collect the litigation tax and pay the money into the courthouse and jail maintenance fund, for the specific use of courthouse and jail maintenance, repairs and improvements. Provided, however, any money in such fund in excess of the amount required for adequate courthouse and jail maintenance, repairs, and improvements may be appropriated by the Sumner County legislative body to meet other governmental needs of Sumner County.

SECTION 4. All expenditures made from these revenues shall be made by the County Executive upon the authorization of the Sumner County legislative body.

SECTION 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Sumner County legislative body on or before October 1, 1981. Its approval or nonapproval shall be proclaimed by the presiding officer of such legislative body and shall be certified by him to the Secretary of State.

SECTION 6. This Act shall take effect upon its passage, the public welfare requiring it, but the provisions thereof shall not become operative until validated as provided in Section 5.

Passed: May 13, 1981.

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