



November 23, 2024

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 1983 Chapter 12

SECTION 1. There is hereby imposed upon each case of any description filed in any of the following courts sitting in Sevier County, a tax of five dollars and twenty-five cents (\$5.25) on civil cases and fifteen dollars (\$15.00) on criminal cases, to be assessed and collected as a part of the costs of the cause: Circuit Court, Chancery Court, Trial Justice Court, and City Courts of Pittman Center, Gatlinburg, Pigeon Forge, and Sevierville.

SECTION 2. The litigation taxes provided for herein shall be collected by the clerks of the respective courts in which cases are filed. Each of said officials shall be accountable for and shall pay over said revenue to the County Trustee quarterly, not later than the tenth day of the month following the quarter in which collections are made.

SECTION 3. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 4. The Trustee shall deposit the taxes herein collected as follows:

A. Two Dollars (\$2.00) of all cases in all courts in a special fund known as the "Courthouse Building Fund" and shall be subject to appropriation by the Sevier County Commission for the purpose of construction of a courthouse or renovation, repair and maintenance on the courthouse.

As amended by: Private Acts of 1997, Chapter 99

B. All other monies collected pursuant to this Act are to be deposited in the County General Fund.

SECTION 5. Chapter 141 of the Private Acts of 1971 is repealed.

SECTION 6. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Sevier County. Its approval or nonapproval shall be proclaimed by the presiding body of the county legislative body and certified by him to the Secretary of State.

SECTION 7. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 6.

Passed: March 3, 1983.

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