



March 31, 2025

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# Litigation Tax

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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 1982 Chapter 247

**SECTION 1.** There is levied a privilege tax on litigation in the amount of five dollars and twenty-five cents (\$5.25) upon all original civil suits and cases filed in Circuit, Chancery and General Sessions Courts in Scott County.

**SECTION 2.** There is levied a privilege tax on litigation of six dollars (\$6.00) in all criminal cases instituted in the Circuit Court in Scott County.

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

**SECTION 4.** The privilege tax on litigation shall be collected by the clerks of the respective courts and taxed as a part of the costs in each suit or case. Such clerks shall be accountable for and shall pay over the revenue to the county trustee quarterly, not later than the tenth (10th) of the month immediately following the end of the quarter in which such collections are made.

**SECTION 5.** Upon receipt of the funds of such privilege tax on litigation from the clerks, the county trustee shall deposit such funds in the County General Fund. Such funds so deposited shall be utilized as follows:

Fifty percent (50%) to be applied to the Scott County Courthouse repair; fifty percent (50%) to be applied to county road repairs.

**SECTION 6.** If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

**SECTION 7.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Scott County before September 6, 1982. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Scott County and certified by him to the Secretary of State.

**SECTION 8.** 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 7.

Passed: March 4, 1982.

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