



April 01, 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 1979 Chapter 130

**SECTION 1.** For the purpose of retiring the 1978-79 bonded indebtedness of the Rutherford County Judicial Building, there is fixed upon each civil and criminal case filed in any circuit court, criminal court, chancery court and general sessions court of Rutherford County, a privilege tax of seven dollars and fifty cents (\$7.50). Such tax shall be collectible and payable in a civil suit under the same circumstances as other state and county taxes are now collected upon litigation, and in a criminal case from the defendant upon a finding of guilty, except that it shall be paid, secured or worked out in a criminal case. The funds provided by this tax shall be used only to retire the 1978-79 bonded indebtedness of the Rutherford County Judicial Building and when such indebtedness is retired, such tax shall terminate.

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

**SECTION 3.** 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 2.

Passed: May 7, 1979.

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