



December 20, 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 1980 Chapter 295

SECTION 1. There is imposed upon each case of any description filed in any of the following courts sitting in Dyer County a tax of five dollars (\$5) to be assessed and collected as a part of the costs of the cause: Circuit Court, Law and Equity Court and General Sessions Court of Dyer County. The term "case" shall include ex parte as well as adversary or contested proceedings.

SECTION 2. The litigation taxes shall be collected by the clerks of the respective courts in which cases are filed. Each of the officials shall be accountable for and shall pay over the revenue to the county trustee quarterly, not later than the tenth (10th) day of the month following the quarter in which the collections are made.

SECTION 3. The trustee shall deposit the taxes herein collected in the Dyer County general fund.

SECTION 4. 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 5. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Dyer County before October 1, 1980. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body and certified by him to the Secretary of State.

SECTION 6. 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 5.

Passed: April 14, 1980.

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