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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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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# Litigation Tax

## Private Acts of 1981 Chapter 60

**SECTION 1.** There is hereby imposed a special privilege tax in the amount of five dollars (\$5.00) in each case, of any description, upon all original civil and criminal suits and all cases filed in the Circuit, Criminal, Chancery, Probate and General Sessions Courts in Putnam County, such tax to be collected by the clerks of the respective courts and taxed as a part of the costs in each case.

**SECTION 2.** When any part of the costs in any case has been collected, after payment of any state litigation tax accrued thereon, the amount necessary for the payment of the tax hereby imposed shall be next applied thereto before applying any of the amount collected as costs to any other funds or items of costs.

**SECTION 3.** On or before the tenth (10th) day of each month the clerks of the respective courts shall pay over to the county Trustee all amounts collected hereunder in the preceding calendar month. The proceeds of said payments shall be utilized for the operation and maintenance of the County Courthouse and County Jail.

The Trustee shall account for the sum so paid in the same manner as he is required to account for other monies coming into his hands.

**SECTION 4.** Chapter 56 of the Private Acts of 1967 as amended by Chapter 216 of the Private Acts of 1967, is hereby repealed.

**SECTION 5.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Putnam County before September 6, 1981. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body of Putnam County 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 1, 1981.

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