



County Technical Assistance Service  
INSTITUTE for PUBLIC SERVICE

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# Litigation Tax

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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 1969 Chapter 142

**SECTION 1.** That a litigation tax not to exceed five dollars and twenty-five cents (\$5.25) in all civil actions and ten dollars (\$20.00) in all criminal actions shall be taxed as part of the costs in cases instituted.

As amended by: Private Acts of 1982, Chapter 317  
Private Acts of 1987, Chapter 46

**SECTION 2.** That the clerk of said courts shall collect such litigation tax and pay same to the Trustee of Lincoln County, Tennessee. The county legislative body of Lincoln County shall have exclusive power to designate how such funds shall be spent.

As amended by: Private Acts of 1987, Chapter 46

**SECTION 3.** That all expenditures made from the said fund shall be made by the County Judge upon the approval and authorization of the Quarterly County Court of Lincoln County, Tennessee, for the purpose herein specified.

**SECTION 4.** That this Act shall have no effect unless approved by a two-thirds (2/3) vote of the Quarterly County Court of Lincoln County, Tennessee. The approval or non-approval shall be proclaimed by the presiding officer and certified to the Secretary of State.

**SECTION 5.** That this Act shall take effect from and after its passage and ratification as provided for in Section 4, the public welfare requiring it.

PASSED: May 6, 1969.

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**Source URL:** <https://www.ctas.tennessee.edu/private-acts/litigation-tax-47>