



May 19, 2024

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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 248

**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, Probate and General Sessions Courts in Sequatchie County.

**SECTION 2.** There is levied a privilege tax on litigation of fifteen dollars (\$15.00) in all criminal cases instituted in the Circuit Court or Criminal Court in Sequatchie 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 not later than the tenth (10th) of the month immediately following the month in which such collections are made.

**SECTION 5.** Upon receipt of the funds of such privilege tax on litigation from the respective clerks, the county trustee shall deposit such funds into a separate fund, which is to be designated as the "Court House and County Buildings Maintenance Repair and Improvement Fund," to be used exclusively for the purpose of maintenance and repair of the Court House and other county buildings.

**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 Sequatchie County. Its approval or non-approval shall be proclaimed by the presiding officer of the legislative body of Sequatchie 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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