



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 01, 2025

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,

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

Litigation Tax 3
Private Acts of 1967-68 Chapter 200 3

Litigation Tax

Private Acts of 1967-68 Chapter 200

SECTION 1. There is hereby imposed a litigation tax in the amount of two dollars (\$2.00) in each case, upon all original civil and criminal suits or cases filed in the Circuit, Criminal, Chancery, Probate, and General Sessions Courts in Overton County, said 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 the 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 last day of each month the clerks of the respective courts shall pay to the county trustee all amounts collected hereunder in the preceding calendar month.

SECTION 4. The one-half ($\frac{1}{2}$) the sum paid the said trustee shall be earmarked for the office of sheriff and paid over to the office of sheriff upon the fifteenth (15th) day of the month, or as soon as is practicable. The proceeds so paid shall be utilized by the sheriff for the operation of his department, including compensation for deputies. The sheriff shall account for the sums so paid in the same manner as he is required to account for other monies coming into his hands.

SECTION 5. One-half ($\frac{1}{2}$) of the sum paid the said trustee shall be placed in a fund designated the "Overton County Capital Improvement Fund" and the monies in said fund shall be expended only for improvements on the jail, improvements on the courthouse and grounds, and construction of a new courthouse, either for one or more purposes or for all; provided however, that any portion of monies in said fund or future monies going to said fund may be pledged for the payment of bonds to be issued for any of said purposes; provided further, that the monies herein designated to the "Overton County Capital Improvement Fund" shall be expended or pledged for any of the purposes hereinabove designated upon the adoption of a resolution of the quarterly county court to that effect and with the approval of the county judge.

SECTION 6. This act shall have no effect unless it is approved by a two-thirds ($\frac{2}{3}$) vote of the quarterly county court of Overton County at its next regular meeting following the passage of this act. Its approval or non-approval shall be proclaimed by the presiding officer of the quarterly county court of Overton County and certified by him to the secretary of state.

SECTION 7. This act shall take effect upon becoming a law, the public welfare requiring it.

Passed: May 24, 1967.

Source URL: <https://www.ctas.tennessee.edu/private-acts/litigation-tax-34>