



State of Tennessee
PUBLIC CHAPTER NO. 450

SENATE BILL NO. 24

By Southerland

Substituted for: House Bill No. 7

By Faison

AN ACT to amend Tennessee Code Annotated, Section 67-4-601, relative to litigation taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-601, is amended by adding the following language as a new, appropriately designated subsection:

() (1) In addition to any other tax imposed pursuant to this chapter, there is levied a privilege tax on litigation in all civil and criminal cases instituted in the general sessions court in any county having a population of not less than thirty-five thousand six hundred (35,600) nor more than thirty-five thousand seven hundred (35,700) according to the 2010 federal census or any subsequent federal census, in an amount not to exceed four dollars seventy-five cents (\$4.75) and upon the adoption of a resolution by a two-thirds (2/3) majority vote of the county legislative body.

(2) Notwithstanding the apportionment provisions of § 67-4-606, any revenue collected pursuant to this subsection shall be deposited in the county general fund, with the proceeds to be used exclusively for the funding of the general sessions court, and for ensuring compliance with fire codes for the existing courthouse justice center facilities. No proceeds derived from the tax shall be used to increase or decrease the salary of the general sessions judge during such judge's term in office. All expenditures made for courthouse justice center facilities in accordance with this subsection shall be administered by the county sheriff, subject to the appropriation of funds for such purposes by the county legislative body.

(3) No privilege tax shall be levied on litigation in accordance with this subsection on or after July 1, 2020; provided, however, this subdivision (3) shall not be construed to absolve any person of liability for any litigation tax duly imposed by this subsection prior to July 1, 2020.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL NO. 24

PASSED: April 19, 2013



RON RAMSEY
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 16th day of May 2013



BILL HASLAM, GOVERNOR