

Appendix F. Private Acts Authorizing Tennessee Counties to Levy Litigation Taxes or Changing Tax Amounts or Earmarks

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Anderson (1)	Both (except divorce cases)	25 cents	Trial justice courts	Courts	Anderson County law library	Private Acts of 1953, Chapter 349; Private Acts of 1957, Chapter 100	
Anderson (2)	Both	\$3.00	Trial justice, juvenile, circuit or chancery courts	County	Anderson County capital improvement fund	Private Acts of 1963, Chapter 206; Private Acts of 1983, Chapter 89	
Bledsoe	Both	\$10.00	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and Jail Maintenance Repair and Improvement Fund	Private Acts of 1967-68, Chapter 26; Private Acts of 1981, Chapter 44	
Blount (1)	Both	\$1.00	Circuit, chancery, general sessions, monthly county, and city courts of Maryville, Alcoa, Friendsville, Townsend, and Rockwood	Courts and local law enforcement	Courthouse and jail	Private Acts of 1972, Chapter 370	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Blount (2)	Criminal	\$35.00	General sessions and circuit courts	Courts and local law enforcement	First \$15 to Blount County drug courts and \$20 to Blount County justice center		Private Acts of 1999, Chapter 56; Authorizes Blount County to levy an additional litigation tax of \$35.00
Bradley	Both	\$1.00-5.00	Circuit, criminal, chancery, domestic relations, or general sessions courts	Governmental library	Bradley County governmental library		Private Acts of 2008, Chapter 63; County commission given the authority to raise the tax from \$1.00 to \$5.00
Campbell (1)	Both	\$1.50	Circuit, chancery, monthly county, justice of the peace, general sessions, domestic relations, juvenile, criminal, and any other courts	County	Campbell County Comprehensive High School Bond Issue of 1975	Private Acts of 1975, Chapter 176	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Campbell (2)	Both	\$5.00	Circuit, chancery, monthly county, general sessions, domestic relations, juvenile, criminal, and any other courts	County	County general fund	Private Acts of 1979, Chapter 107; Private Acts of 1982, Chapter 377	
Cannon	Both	\$5.00	Circuit, criminal, chancery and general sessions courts	Local law enforcement	Cannon County Sheriff's Department	Private Acts of 1997, Chapter 49	
Carroll	Both	\$7.75 in circuit, criminal, and chancery courts and \$5.25 in general sessions, juvenile, and all other courts	Circuit, criminal, chancery, general sessions, juvenile, and any other special courts	Not specified in act	Not specified in act	Private Acts of 1983, Chapter 84	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Carter	Both	\$2.00	General sessions, circuit, criminal, and chancery courts	Courts, local law enforcement, and county	Courthouse and Jail Maintenance Repair and Improvement Fund and Library Fund	Private Acts of 1975, Chapter 110	
Cheatham	Both	\$6.00	General sessions, circuit, and chancery courts	Courts, local law enforcement, and county	Improving and maintaining courthouse, jail, and other county buildings and improving courts services	Private Acts of 1981, Chapter 77	
Claiborne	Both	\$5.00	Circuit, chancery, county, general sessions, and municipal courts	Courts	Courthouse	Private Acts of 1982, Chapter 250	
Clay	Both	\$2.00	General sessions and circuit courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1967, Chapter 18	
Cocke (1)	Both	\$1.00	Circuit, chancery, county, and general sessions courts and Newport municipal court	Courts	Courthouse Remodeling and Refurbishing Fund	Private Acts of 1975, Chapter 162; Private Acts of 1982, Chapter 328	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Cocke (2)	Both	\$14.00	General sessions court	Education	Education Fund	Private Acts of 1975, Chapter 162; Private Acts of 1982, Chapter 328	
Coffee	Both	\$17.50 in criminal actions and \$5.25 in civil actions	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1981, Chapter 5; Private Acts of 1984, Chapter 189	
Cumberland	Both	\$1.50	Circuit, criminal, chancery, and general sessions courts	Local law enforcement	Sheriff's department	Private Acts of 1967-68, Chapter 111	
Dekalb	Both	\$5.00	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1971, Chapter 162; Private Acts of 1978, Chapter 239	
Dickson	Both	\$10.00	General sessions, circuit, and chancery courts	County	County general fund	Private Acts of 1974, Chapter 215; Private Acts of 1981, Chapter 32	
Dyer (1)	Both	\$5.00	Circuit and general sessions courts	County	County general fund	Private Acts of 1980, Chapter 295	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Dyer (2)	Both	\$1.00	General sessions courts and courts of record	Courts	Dyer Law Library	Private Acts of 1959, Chapter 285	
Fayette	Both	\$1.00	General sessions courts	Courts	Courthouse renovation and maintenance	Private Acts of 1981, Chapter 126	
Franklin	Both	\$5.25 in civil cases and \$15.00 in criminal cases	General sessions, circuit, and chancery courts	Local law enforcement	Jail	Private Acts of 1983, Chapter 28; Private Acts of 1992, Chapter 233	
Gibson	Both	\$1.00	Circuit courts	Courts	Humboldt Law Library	Private Acts of 1965, Chapter 211; Private Acts of 1972, Chapter 212	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Grainger	Both	\$5.25 in civil cases and \$15.00 in criminal cases	All courts except for juvenile and city courts	Courts, governmental library, and county	\$1.00 for courthouse remodeling, refurbishing, and maintenance; \$1.00 for county governmental library fund; and the rest to the county general fund	Private Acts of 1983, Chapter 319	
Greene	Both	\$15.00	General sessions, circuit, and chancery courts	Local law enforcement	Greene County sheriff's office	Private Acts of 1996, Chapter 155 Private Acts of 1997, Chapter 39	Private Acts of 1999, Chapter 16; Increases litigation tax from \$10.00 to \$15.00
Grundy	Both	\$1.50	General sessions, circuit, criminal and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1963, Chapter 181	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Hamilton	Both	\$1.00 in circuit, criminal, and chancery courts and 50 cents in general sessions court	Circuit, criminal, chancery, and general sessions courts	Governmental library	Governmental library	Private Acts of 1967-68, Chapter 109	
Hardin	Both	5.25 for civil \$7.50 and for criminal	General sessions, circuit, and chancery courts	Not specified in act	Not specified in act	Private Acts of 1982, Chapter 201	
Hawkins	Both (excluding juvenile cases)	\$5.25 in civil cases and \$15.00 in criminal cases	General sessions, criminal, circuit, chancery, and probate courts	Not specified in act	Not specified in act	Private Acts of 1982, Chapter 321	
Haywood (1)	Both	50 cents	General sessions, circuit, and chancery courts	Courts	Law library	Private Acts of 1976, Chapter 215	
Haywood (2)	Both (excluding juvenile cases)	\$4.50 for civil and \$14.50 for criminal	General sessions, circuit, and chancery courts	County	County general fund	Private Acts of 1983, Chapter 69	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Hickman	Both	\$10.00	General sessions courts	County	County general fund	Private Acts of 1979, Chapter 70; Private Acts of 1982, Chapter 221	
Houston	Both	\$10.00	General sessions, circuit, criminal, and chancery courts	Courts	Courts services and improvements	Private Acts of 1981, Chapter 65	
Humphreys	Both	\$5 for general sessions, juvenile, and all other courts and \$10 for circuit, criminal, and chancery courts	Circuit, criminal, chancery, general sessions, juvenile, and any other special courts	County	County general fund	Private Acts of 1981, Chapter 66	
Johnson	Both	\$2.00	General sessions courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1980, Chapter 258	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Lake	Both	\$1.50	General sessions, circuit, criminal, and chancery courts	Local law enforcement	Sheriff's department	Private Acts of 1970, Chapter 224	
Lauderdale	Both	50 cents	General sessions, circuit, and chancery courts	Courts	Law library and court rooms	Private Acts of 1963, Chapter 265	
Lawrence	Both	\$10.00	General sessions, circuit, criminal and chancery courts	Not specified in act	Not specified in act	Private Acts of 1981, Chapter 186	
Lewis	Both	\$5.00 in circuit, criminal, and chancery and \$2.50 in general sessions courts	General sessions, circuit, criminal, and chancery courts	Courts	Courthouse	Private Acts of 1988, Chapter 229	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Lincoln	Both	\$5.25 in civil actions and \$10.00 in criminal actions	Courts (nothing more specific in act)	Not specified in act	Not specified in act	Private Acts of 1969, Chapter 142; Private Acts of 1982, Chapter 317; Private Acts of 1987, Chapter 46	
Loudon (1)	Both	\$1.00	Courts	Courts	Law library	Private Acts of 1967-68, Chapter 38	
Loudon (2)	Both	\$10.00	Courts	Local law enforcement	County justice center	Private Acts of 1973, Chapter 28; Private Acts of 1981, Chapter 92	
Macon	Both	\$2.00	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1967, Chapter 23	
Marion	Both	\$2.00 in general sessions and \$3.00 in circuit and chancery	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1961, Chapter 239; Private Acts of 1963, Chapter 178; Private Acts of 1967-68, Chapter 342	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Marshall	Both	\$5.00 in civil cases and \$15.00 in criminal cases	General sessions, circuit, chancery, and probate courts	Courts, local law enforcement, and county	Courthouse, county-related buildings, and law enforcement	Private Acts of 1983, Chapter 58	
McMinn	Both	\$1.25 in circuit, criminal, and chancery and domestic relations cases brought in general sessions and 25 cents on general sessions cases other than domestic relations	Circuit, criminal, chancery, and general sessions courts	Courts	Law library	Private Acts of 1971, Chapter 150	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
McNairy (1)	Both	\$1.00	Circuit, chancery, and general sessions courts	Courts	Law library	Private Acts of 1973, Chapter 15	
McNairy (2)	Both	Same rate as Item 60 in 67-4203	Courts	Courts	Courthouse	Private Acts of 1981, Chapter 104	
Meigs	Both	\$2.00	Circuit, chancery, and general sessions courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1963, Chapter 138	
Monroe	Both (general sessions civil cases where the amount sued for does not exceed \$100 are not taxed)	\$5.25 in civil cases and \$15 in criminal cases	Circuit, criminal, chancery, and general sessions courts	Courts	Courthouse	Private Acts of 1983, Chapter 66	
Moore	Both	\$5.25 in civil cases and \$15 in criminal cases	Courts	Not specified in act	Not specified in act	Private Acts of 1982, Chapter 318	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Morgan	Both	\$3.50	Circuit, chancery, criminal, monthly county courts, general sessions, domestic relations, juvenile, or any other courts	County	Debt service fund	Private Acts of 1981, Chapter 93	
Overton	Both	\$2.00	General sessions, circuit, criminal, chancery, and probate courts	Courts and local law enforcement	Courthouse, jail and sheriff's department	Private Acts of 1967-68, Chapter 200	
Perry	Both	\$5.00 and \$2.50 in general sessions court	Circuit, criminal, and chancery courts	Courts	Courthouse	Private Acts of 1980, Chapter 191	
Pickett	Both	\$5.00 in civil cases and \$10.00 in criminal cases	General sessions, circuit, and chancery courts	County	County general fund	Private Acts of 1982, Chapter 231	
Putnam	Both	\$5.00	General sessions, circuit, chancery, criminal and probate courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1981, Chapter 60	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Rhea	Both	\$2.00	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1963, Chapter 173	
Rutherford	Both	\$7.50	Circuit, criminal, chancery, and general sessions courts	Courts	Courthouse debt	Private Acts of 1979, Chapter 130	
Scott	Both	\$5.25 in civil cases and cases filed in circuit, chancery and general sessions court and \$6.00 in criminal cases in circuit court	General sessions, circuit, and chancery courts	Courts and county	Courthouse and roads	Private Acts of 1982, Chapter 247	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Sequatchie	Both	\$5.25 in civil cases and \$15.00 in criminal cases in circuit or criminal court	General sessions, circuit, chancery, and probate courts	Courts and county	Courthouse and county buildings	Private Acts of 1982, Chapter 248	
Sevier (1)	Both	\$1.00	Circuit and chancery	Courts	Law library	Private Acts of 1957, Chapter 228	
Sevier (2)	Both	\$5.25 in civil cases and \$15.00 in criminal cases	Circuit, chancery, and trial Justice courts, and city courts of Pittman Center, Gatlinburg, Pigeon Forge, and Sevierville	Courts and county	Courthouse and general fund	Private Acts of 1983, Chapter 12	
Smith	Both	\$5.00	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1967-68, Chapter 10; Private Acts of 1981, Chapter 125	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Sumner	Both	\$17.50	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1981, Chapter 140; Private Acts of 1986, Chapter 189	
Unicoi	Both	\$1.50 in general sessions courts and \$3.00 in circuit courts	General sessions and circuit courts	Local law enforcement	Jail	Private Acts of 1972, Chapter 293	
Van Buren	Both	\$10.00	General sessions, circuit, and chancery courts	Courts and county	Courthouse and county buildings	Private Acts of 1967, Chapter 210; Private Acts of 1981, Chapter 171	
Warren	Both	\$2.00	General sessions, circuit, and chancery courts	Courts and local law enforcement	Courthouse and jail	Private Acts of 1963, Chapter 139	
Washington	Both	\$2.00	Circuit, criminal, chancery, and general sessions courts	Courts	Law library	Private Acts of 1977, Chapter 127	

County	Civil or Criminal	Tax Amount	Applicable Courts	Earmark Category	Earmarks Detail	Legislation Authorizing Tax or Changing Tax Amount or Earmarks	
						Pre-1999 Acts	1999-2016 Acts
Weakley	Criminal	\$2.00	Courts	Courts, governmental library, and local law enforcement	Governmental library, courthouse, and jail	Private Acts of 1978, Chapter 175; Private Acts of 1997, Chapter 50	
Williamson	Both	\$2.50 for civil cases and \$5.00 for criminal cases	General sessions courts	Courts	General sessions judges retirement fund	Private Acts of 1961, Chapter 221; Private Acts of 1979, Chapter 5	
Wilson	Both	\$5.25 in civil cases and \$15.00 in criminal cases	General sessions, circuit, and chancery courts	County	County general fund	Private Acts of 1967-68, Chapter 28; Private Acts of 1982, Chapter 269	