

## Appendix F: Tennessee Litigation Taxes

| Tennessee Litigation Taxes |                   |   |  |                                   |  |                       |                  |  |
|----------------------------|-------------------|---|--|-----------------------------------|--|-----------------------|------------------|--|
| Statute                    | Civil or Criminal | Purpose                                   | Amount   | Geographic Area where Law Applies | Collecting Court                                 | Mandatory or Optional | Earmark Category | Earmarks Detail  |
| 16-15-5006                 | Both              | Filing civil case and criminal conviction | up to \$6.00 but may be raised to pay for salary increases mandated by law | Statewide                         | General sessions courts                          | Optional              | Courts           | General sessions judge salary  |
| 16-15-5008                 | Both              | Filing civil case and criminal conviction | \$2.00 per general sessions civil and criminal cases                       | Statewide                         | General sessions courts excluding juvenile cases | Mandatory             | N/A              | N/A  |
| 16-18-305(a)               | Both              | Case                                      | \$13.75  | Statewide                         | Municipal courts                                 | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, .6553% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 16-18-305(b)               | Criminal          | Municipal parking violation               | \$1.00   | Statewide                         | Municipal courts                                 | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, .6553% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |

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|--------------|-------------------|--|--|---|--------------------------------------|-----------------------|-----------------------------|--|
| 16-20-106(c) | Both              | Case                                   | \$1.00   | Anderson, Cumberland, Davidson, Lewis, Maury, and Putnam counties                     | General sessions and juvenile courts | Optional              | Victims assistance programs | Local victim-offender mediation center   |
| 16-20-106(d) | Both              | Case                                   | \$1.00   | All counties except Anderson, Cumberland, Davidson, Lewis, Maury, and Putnam counties | General sessions and juvenile courts | Optional              | Victims assistance programs | Local victim-offender mediation center   |
| 16-20-106(f) | Criminal          | Petition, warrant, and citation issued | \$1.00 each up to a maximum of \$5.00 per case | Knox County   | General sessions and juvenile courts | Optional              | Victims assistance programs | Local victim-offender mediation center   |
| 16-20-106(g) | Criminal          | Petition, warrant, and citation issued | \$1.00 each up to a maximum of \$2.00 per case | Statewide   | General sessions and juvenile courts | Optional              | Victims assistance programs | Local victim-offender mediation center   |
| 39-13-709(b) | Criminal          | Sex offense conviction                 | up to \$3,000                                  | Statewide   | Not specified in statute             | Mandatory             | Varied                      | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and Judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |

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|--------------------|-------------------|--|--|-----------------------------------|--|-----------------------|------------------|--|
| 40-24-107(a)(1)(A) | Criminal          | Conviction except those for which the maximum possible punishment is a fine of less than \$500 and no imprisonment | \$26.50 (crimes for which the law imposes as a maximum possible punishment a fine of less than \$500 and no imprisonment) \$50 (crimes against person) | Statewide                         | Circuit courts or any court of record  | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 40-24-107(a)(1)(B) | Criminal          | Crime against a minor conviction   | \$500.00   | Statewide                         | Circuit courts or any court of record  | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 40-24-107(a)(2)    | Criminal          | Criminal conviction  | \$26.50 (crimes for which the law imposes as a maximum possible punishment a fine of less than \$500 and no imprisonment) \$50 (crimes against person) | Statewide                         | General sessions or a comparable court with jurisdiction over criminal matters | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |

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|-----------------|-------------------|---|--|-----------------------------------|--|-----------------------|---|--|
| 67-4-601(a)     | Both              | Case  | Set by county or municipality up to amount of state litigation tax | Statewide                         | Not specified in statute                                 | Optional              | Substance abuse prevention and treatment                                    | Counties can vote to use revenue for substance abuse prevention  |
| 67-4-601(b)(1)  | Both              | Case  | up to \$10.00  | Statewide                         | Chancery, circuit, general sessions, and juvenile courts | Optional              | Courts, local law enforcement, and substance abuse prevention and treatment | Jail construction or renovation or to retire debt for courthouse renovation or construction; counties can vote to use revenue for substance abuse prevention   |
| 67-4-601(b)(5)  | Both              | Case  | up to \$25.00  | Statewide                         | Chancery, circuit, general sessions, and juvenile courts | Optional              | Courts, local law enforcement, and substance abuse prevention and treatment | Jail construction or renovation or to retire debt on courthouse; 67-4-601(b)(7) gives counties the option to use the revenue for law enforcement recordkeeping; counties can vote to use revenue for substance abuse prevention                        |
| 67-4-601(b)(6)  | Both              | Case  | up to \$25.00  | Statewide                         | Chancery, circuit, general sessions, and juvenile courts | Optional              | Courts, local law enforcement, and substance abuse prevention and treatment | Courthouse security, jail construction or renovation, or to retire debt on courthouse ; 67-4-601(b)(7) gives counties the option to use the revenue for law enforcement recordkeeping; counties can vote to use revenue for substance abuse prevention |
| 67-4-601(b)(9)  | Both              | Case  | up to \$25.00  | Wayne County                      | Not specified in statute                                 | Optional              | Courts, local law enforcement, and substance abuse prevention and treatment | Jail construction or renovation or to retire debt on courthouse; sheriff's department personnel and equipment costs; county can vote to use revenue for substance abuse prevention   |
| 67-4-601(b)(10) | Civil             | Civil cases excluding original juvenile cases | up to \$25.00  | Williamson County                 | Not specified in statute                                 | Optional              | Courts and substance abuse prevention and treatment                         | Circuit courts; county can vote to use revenue for substance abuse prevention  |

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|-------------|-------------------|------------------------------|-------------------------------------|-----------------------------------|---|-----------------------|---|--|
| 67-4-601(c) | Both              | Case                         | To be set by local legislative body | Scott County                      | General sessions, juvenile, and municipal courts                        | Optional              | Testing laboratories and substance abuse prevention and treatment           | Local nonprofit drug testing programs; county can vote to use revenue for substance abuse prevention                                       |
| 67-4-601(d) | Criminal          | Institution of criminal case | \$25.00                             | Fentress County                   | Not specified in statute  | Optional              | Victims assistance programs and substance abuse prevention and treatment    | Services in support of physically and sexually abused children; county can vote to use revenue for substance abuse prevention.             |
| 67-4-601(e) | Both              | Case                         | \$5.00                              | Loudon County                     | Not specified in statute  | Optional              | Child advocacy and substance abuse prevention and treatment                 | Tennessee Court Appointed Special Advocates Association (CASA); county can vote to use revenue for substance abuse prevention.             |
| 67-4-601(f) | Both              | Case                         | up to \$4.75                        | Cocke County                      | General sessions court  | Optional              | Courts and substance abuse prevention and treatment                         | General sessions court and for ensuring courthouse complies with fire codes; county can vote to use revenue for substance abuse prevention |
| 67-4-601(g) | Both              | Case                         | up to \$5.00                        | Knox County                       | Criminal, fourth circuit, and general sessions courts-criminal division | Optional              | Courts and substance abuse prevention and treatment                         | Fourth circuit court; county can vote to use revenue for substance abuse prevention  |
| 67-4-601(i) | Both              | Case                         | up to \$50.00                       | Rutherford County                 | Not specified in statute  | Optional              | Courts, local law enforcement, and substance abuse prevention and treatment | Jail construction or renovation or to retire debt on courthouse; county can vote to use for substance abuse prevention                     |

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|-------------|-------------------|------------------------------|--|-----------------------------------|--|-----------------------|------------------|--|
| 67-4-602(a) | Criminal          | Criminal conviction or order | \$29.50  | Statewide                         | Not specified in statute   | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 67-4-602(b) | Civil             | Civil case                   | \$23.75 and an additional tax of \$1 is levied on general sessions court cases exercising state court jurisdiction except juvenile | Statewide                         | Chancery, circuit, probate, general sessions when exercising state court jurisdiction, or any other court exercising state court jurisdiction, except Supreme Court and courts of appeal | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 67-4-602(c) | Civil             | Civil case                   | \$17.75  | Statewide                         | General sessions courts when not exercising state court jurisdiction   | Mandatory             | Varied           | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |

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| 67-4-602(d) | Civil             | Civil case  | \$13.75 | Statewide                         | Supreme Court and courts of appeal                        | Mandatory             | Varied                      | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 67-4-602(f) | Criminal          | Criminal conviction or order  | \$3.00  | Knox County                       | General sessions court                                    | Mandatory             | Local law enforcement       | Law enforcement patrols or police cadet programs   |
| 67-4-602(g) | Criminal          | Criminal conviction or order in a traffic or parking violation case | \$1.00  | Statewide                         | State and county courts                                   | Mandatory             | Varied                      | .0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education |
| 67-4-602(h) | Criminal          | Criminal conviction or order  | \$3.00  | Statewide                         | State and general sessions courts                         | Mandatory             | Victims assistance programs | State automated victim information and notification system fund  |
| 67-4-602(k) | Criminal          | Criminal conviction or order  | \$2.00  | Statewide                         | General sessions courts served by a judicial commissioner | Mandatory             | Courts                      | Judicial commissioner continuing education   |