

RESOLUTION NO. 1989-33

TO LEVY AN ADDITIONAL LITIGATION TAX
FOR WEAKLEY COUNTY

WHEREAS, Chapter 488 of the Public Acts of 1981, which imposed a state litigation tax, has been interpreted by opinions of the State Attorney General dated November 9, 1981, and Attorney General Opinion U88-109 dated September 28, 1988, as allowing counties to levy a litigation tax in the same manner as the state litigation tax now levied by Tennessee Code Annotated, Section 67-4-602 et seq., and Tennessee Code Annotated, Sections 16-15-5006 and 16-15-5008, in an amount not to exceed the amount of such state litigation tax (as of July 1, 1989, these state litigation taxes are: eleven and 25/100 dollars (\$11.25) in civil cases in circuit and chancery court, fourteen and 25/100 dollars (\$14.25) in civil cases in general sessions court, twenty-six dollars (\$26.00) in criminal cases in circuit court, and twenty-eight dollars (\$28.00) in criminal cases in general sessions courts as amended by Chapter 546 of the Public Acts of 1989); and

WHEREAS, Weakley County now has in effect a litigation tax on the privilege of litigating a criminal action pursuant to Chapter 175 of the Private Acts of 1978 in the amount of one dollar (\$1) with the proceeds thereof being used to finance a County Governmental Library and a litigation tax which has been adopted pursuant to Resolution; and

WHEREAS, Weakley County is in need of additional revenues;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Weakley County, Tennessee, in regular session on this 17th day of July, 1989, that the local privilege tax on litigation in all cases in Weakley County is increased to: eleven and 25/100 dollars (\$11.25) in civil cases in circuit and chancery court, fourteen and 25/100 dollars (\$14.25) in civil

cases in general sessions court, twenty-six dollars (\$26.00) in criminal cases in circuit court, and twenty-eight dollars (\$28.00) in criminal cases in general sessions courts (including the litigation tax levied on criminal actions pursuant to Chapter 175 of the Private Acts of 1978), except in cases instituted in any city court. The intention hereby being to set such litigation taxes at the maximum allowable by law. The clerks of various courts who are required to collect the state litigation tax shall also collect the tax imposed by this Resolution in the same manner and subject to the same exceptions granted by general law to the state privilege tax, and such tax shall therefore not be collected on original proceedings in a Juvenile Court or any hearing before a Court of the Judiciary.

BE IT FURTHER RESOLVED, that the privilege taxes collected pursuant to this Resolution shall be paid over to the County Trustee monthly and deposited in the county general fund. The one dollar (\$1) tax collected pursuant to Chapter 175 of the Private Acts of 1978 shall be used for the purposes specified in said Act.

BE IT FURTHER RESOLVED, that the increased tax levied by this Resolution shall become effective on the first (1st) day of the month following its adoption.

Pursuant to the Rules of the Commission, this Resolution is sponsored by the following members of the Weakley County Board of County Commissioners:

Earl Wright B. B. B. B.

Acknowledged and Approved:

John J. Anderson

Chairman, Budget Committee