

RESOLUTION NO. 1982-5

TO LEVY A LITIGATION TAX FOR WEAKLEY COUNTY, TENNESSEE

WHEREAS, Chapter 488 of the Public Acts of 1981 which imposed a state litigation tax has been interpreted by the State Attorney General's office in an opinion dated November 9, 1981 as allowing counties to levy a litigation tax in the same manner as the state litigation tax now levied by Tennessee Code Annotated, Section 67-4102, Item J, and in an amount not to exceed the amount of the Item J tax, and

WHEREAS, Weakley County is in need of additional revenue, now, therefore,

BE IT RESOLVED by the Board of County Commissioners of Weakley County, Tennessee, in Special session on this 25th day of February, 1982, that:
Called

SECTION 1. Pursuant to Tennessee Code Annotated, Section 67-4101(b), a privilege tax on litigation is hereby levied in the amount of five dollars and twenty-five cents (\$5.25) in all civil suits in Weakley County and nine dollars (\$9.00) in all criminal cases instituted in Weakley County, except cases instituted in any city court.

SECTION 2. The clerks of the various courts who are required to collect the state litigation tax shall also collect the local litigation tax imposed by this resolution in the same manner as the state litigation tax is collected, and shall be liable for the tax imposed by this resolution. The privilege tax imposed by this resolution shall be subject to the same exceptions as are granted by general law to the state privilege tax and shall, therefore, not be collected on original proceedings in a juvenile court or on any hearing before the Tennessee court of the judiciary.

SECTION 3. The privilege taxes collected pursuant to this resolution shall be paid over monthly to the County Trustee. Such funds shall be used for courthouse and jail maintenance.

SECTION 4. The county privilege tax on litigation as imposed by this resolution shall become effective on the first day of the month after its adoption.

IT IS HEREBY FURTHER ORDERED, that a true copy of this Resolution be spread upon the Commission record of this date.

Pursuant to the rules of the Weakley County Legislative Body, this Resolution is sponsored by the following Commissioners:
/S/ James Porter

/S/ Joe W. White

APPROVED FOR FUND AVAILABILITY:
/S/ Wayne McCreight, CHAIRMAN, BUDGET COMMITTEE

Motion made by Commissioner Wayne McCreight that the foregoing and hereto attached Resolution be approved. Seconded by Comm. A. B. Heed, Upon being put to a roll call vote, Motion carried.

APPROVED: /S/ Charles T. Butts

ATTESTED TO:
/S/ James T. Omer, County Clerk