RESOLUTION NO. 1995-67

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, Section 16-15-5007 and 16-15-5008, in an amount not to exceed the amount of such state litigation tax, and Tennessee Code Annotated, Section 16-15-5006 authorizes an additional litigation tax of up to six dollars (\$6.00) in general sessions courts; and

WHEREAS, Weakley County is in need of additional revenues and the litigation taxes presently being collected in Weakley County are less than the amount authorized by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Weakley County, Tennessee, meeting in regular session on this 17th day of July, 1995, in Dresden, Tennessee, that:

- <u>Section 1</u>. Effective on this first day of the month following the passage of this resolution, there is hereby levied and the county litigation taxes in effect in the courts of Weakley County shall be as follows:
- a. On civil cases in general sessions courts or in courts where the general sessions judge serves as judge, except juvenile cases, there is hereby levied a tax of twenty-three dollars and seventy-five cents (\$23.75), which shall include the six dollar (\$6.00) levy authorized in Tennessee Code Annotated, Section 16-15-5006, and a county tax to match the state litigation tax.
- b. On criminal cases in general sessions courts there is hereby levied a tax of thirty-four dollars and fifty cents (\$34.50), which shall include the six dollar (\$6.00) levy authorized in Tennessee Code Annotated, Section 16-15-5006, and a county tax to match the state litigation tax.
- c. On civil cases in courts of record in Weakley County, such as chancery and circuit court, there is hereby levied a county litigation tax in the amount of twenty-three dollars and seventy-five cents (\$23.75).
- d. On criminal cases in courts of record in Weakley County, there is hereby levied a litigation tax of twenty-eight dollars and fifty cents (\$28.50).

Section 2. Upon the first day of the month following the effective date of this resolution, the county litigation taxes applicable in Weakley County shall be as outlined in Section 1 of this Resolution and any other county litigation taxes levied by resolution pursuant to the repealed effective on the first day of the month following the effective date of this Resolution.

Section 3. The privilege taxes collected pursuant to this Resolution shall be paid over to the County Trustee monthly to be deposited in the Weakley County general fund. Six dollars (\$6.00) of taxes levied by items 1(a) and 1(b) are to go to the general fund as set forth in Tennessee Code Annotated, Section 16-15-5006.

<u>Section 4</u>. The presiding officer of this legislative body shall certify the passage of this resolution to the Secretary of State as provided in <u>Tennessee Code Annotated</u>, Section 16-15-5006.

PURSUANT TO THE RULES OF THE WEAKLEY COUNTY BOARD OF COUNTY COM-MISSIONERS, THIS RESOLUTION IS SPONSORED BY THE FOLLOWING COMMISSIONERS:

ACKNOWLEDGED AND APPROVED:

Chairman Committee

Motion made by Commissioner <u>Bates</u> that the foregoing resolution be approved. Seconded by Commissioner <u>Vincent</u>.

Upon being put to a roll call vote, motion <u>Carried</u>.

ATTEST:

APPROVED:

Ron Gifford,

County Executive

Dated July 17, 1995