

RESOLUTION NO. 1986-28

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 67-4-602 et seq., and in an amount not to exceed the amount of such state litigation tax (effective July 1, 1986, five and 25/100 dollars (\$5.25) in civil cases and twenty dollars (\$20.00) in criminal cases); and

WHEREAS, Weakley County now has in effect a litigation tax of ten dollars (\$10.00) in all criminal cases instituted in Weakley County pursuant to a one dollar (\$1.00) per criminal case tax being levied pursuant to Chapter 175 of the Private Acts of 1978 with the proceeds thereof being used to finance a County Governmental Library and a nine dollar (\$9.00) per criminal case litigation tax levied pursuant to resolutions of the Weakley County Legislative Body; and

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

BE IT RESOLVED by the County Legislative Body of Weakley County, Tennessee, in regular session on this 21st day of July, 1986, that the privilege tax on litigation in criminal cases shall be increased to a total of twenty dollars (\$20.00), including the one dollar (\$1.00) per criminal case litigation tax levied by Chapter 175 of the Private Acts of 1978. It is the intent of this resolution to hereby levy a criminal litigation tax in the amount of nineteen dollars (\$19.00) and to leave intact the one dollar (\$1.00) litigation tax levied by Chapter 175 of the Private Acts of 1978, making the total litigation tax in criminal cases in Weakley County twenty dollars (\$20.00). The clerks of 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.

BE IT FURTHER RESOLVED, that the privilege taxes collected pursuant to this Resolution shall be paid over to the County Trustee quarterly, not later than the tenth (10th) of the month immediately following the end of the quarter in which such collections are made. The County Trustee shall deposit the amounts so collected to the Weakley County General Fund, except one dollar (\$1.00) of each twenty dollars (\$20.00) collected shall be used solely for the County Governmental Library as required by Chapter 175 of the Private Acts of 1978.

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

Enter this 21st day of July, 1986.

PURSUANT TO THE RULES OF THE COMMISSION, THIS RESOLUTION IS SPONSORED BY THE FOLLOWING MEMBERS OF THE WEAKLEY COUNTY BOARD OF COUNTY COMMISSIONERS:

Charles Culver William Mansfield

Acknowledged and Approved:

[Signature]
Chairman,

Motion made by COMMISSIONER JAMES HAROLD BELL that the foregoing resolution be adopted;

Motion seconded by COMMISSIONER CHARLES CULVER.

Upon being put to a ROLL CALL vote, same CARRIED.

Passed and approved the 21ST day of JULY, 1986.

ATTESTED:

APPROVED:

[Signature]
County Clerk

[Signature]
County Executive