

SENATE BILL 491

By Pody

AN ACT to amend Tennessee Code Annotated, Section 67-4-601, relative to litigation tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-601, is amended by adding the following new subsection:

Notwithstanding any law to the contrary, a county having a population of not less than thirteen thousand eight hundred (13,800) nor more than thirteen thousand nine hundred (13,900), according to the 2010 federal census or any subsequent federal census, may, upon the adoption of a resolution by two-thirds (2/3) majority vote of the county legislative body, levy an additional privilege tax on litigation in all civil and criminal cases in an amount not to exceed fifty dollars (\$50.00) per case, to be used for jail construction and maintenance or courthouse construction and maintenance, or to retire debt, including principal and interest and related expenses, on such jail and courthouse construction and maintenance projects.

SECTION 2. This act takes effect July 1, 2021, the public welfare requiring it.