

SENATE BILL 1350

By McNally

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

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 as a new, appropriately designated subsection:

( )

(1) Notwithstanding any law to the contrary, each county by resolution of its legislative body, by two-thirds (2/3) majority vote, may levy a privilege tax on litigation in all civil and criminal cases instituted in the county before the general sessions, juvenile, and municipal courts. Any revenue generated by the privilege tax authorized by this subsection shall be used exclusively to support substance abuse prevention coalitions operating within the county and shall be distributed on a monthly basis to the coalitions. The tax levied by this subsection shall be in addition to any other privilege taxes authorized by law.

(2) Substance abuse prevention coalitions shall be members of the Prevention Alliance of Tennessee and have a prevention specialist certified by the international credentialing and reciprocity consortium on staff or as a nonpaid director. The county legislative body and the department of mental health and substance abuse services may request information from recipients of the funds on the success rates of the coalition. The department may make recommendations to the general assembly or other county legislative bodies on positive results of the privilege tax which may have statewide applicability.

(3) In the event a county does not have a substance abuse prevention coalition operating within the county, the county may direct the funds from the privilege tax to the Prevention Alliance of Tennessee, provided that the funds are used exclusively to establish a substance abuse prevention coalition in the county that supplied the funds.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.