

SENATE BILL 2100

By Ketron

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 4, Part 6, relative to authorizing an  
additional local litigation tax for certain purposes.

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:

(h) Notwithstanding any law to the contrary, any county having a population of not less than two hundred sixty-two thousand six hundred (262,600) nor more than two hundred sixty-two thousand seven hundred (262,700), 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 twenty-five dollars (\$25.00) per case, to be used for jail construction and maintenance, workhouse construction and maintenance, juvenile detention center construction and maintenance, or courthouse construction and maintenance, or to retire debt, including principal and interest and related expenses, on such jail, workhouse, juvenile detention center, and courthouse construction and maintenance projects.

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