



Sample Court Cost and Local Litigation Tax Ordinance

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](http://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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Table of Contents

Sample Court Cost and Local Litigation Tax Ordinance	3
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Reference Number: MTAS-2130

ORDINANCE NO. _____

AN ORDINANCE TO ESTABLISH REASONABLE COURT COSTS AND LEVY A LOCAL LITIGATION TAX.

WHEREAS, Tennessee Code Annotated § 16-18-304 allows cities to set and collect reasonable municipal court costs and Tennessee Code Annotated § 67-4-601 allows cities to levy and collect local litigation taxes;

WHEREAS, the City of _____ has determined that it is the best interest of the City to set court costs and levy a local litigation tax;

NOW, therefore, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF _____, TENNESSEE, THAT:

Section 1.

In all cases heard and determined by him or her, the city judge shall impose court costs in the amount of \$ _____. One dollar (\$1.00) of the court costs shall be forwarded by the court clerk to the state treasurer to be used by the administrative office of the courts for training and continuing education courses for municipal court judges and municipal court clerks. In addition, the court shall levy a local litigation tax in the amount of thirteen dollars and seventy five cents (\$13.75) in all cases in which the state litigation tax is levied.

Section 2. Date of effect. This ordinance shall take effect from and after its final passage, the public welfare requiring it.

Passed 1st reading, _____, 2019.

Passed 2nd reading, _____, 2019.

Mayor

Recorder

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

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Municipal Technical Advisory Service
INSTITUTE *for* PUBLIC SERVICE