



## Litigation Tax

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Dear Reader:

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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

|                     |   |
|---------------------|---|
| Litigation Tax..... | 3 |
|---------------------|---|

## Litigation Tax

**Reference Number:** MTAS-319

The state-mandated litigation tax is covered elsewhere in this manual. A city may charge a city litigation tax on cases litigated in city court. The city keeps the city litigation tax, but the state litigation tax must be forwarded to the Tennessee Department of Revenue. The local litigation tax can be no more than the state litigation tax, which currently is \$13.75. T.C.A. § 67-4-602 and § 16-18-305; See, T.C.A. § 67-4-604. Both the state and local litigation taxes are separate from court costs.

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