

West's Tennessee Code Annotated
Title 67. Taxes and Licenses (Refs & Annos)
Chapter 4. Privilege and Excise Taxes (Refs & Annos)
Part 6. General Revenue Law--Litigation Tax (Refs & Annos)

T. C. A. § 67-4-602

§ 67-4-602. Tax imposed

Effective: January 1, 2026

[Currentness](#)

(a) There is levied a privilege tax on litigation instituted in this state, of twenty-nine dollars and fifty cents (\$29.50) on all criminal charges, upon conviction or by order.

(b) There is levied a privilege tax on litigation of twenty-three dollars and seventy-five cents (\$23.75) in all civil cases in this state in chancery court, circuit court, probate court, general sessions court when exercising state court jurisdiction, or in any other court exercising state court jurisdiction in a civil case in this state other than the court of appeals or the supreme court. When a general sessions court is exercising state court jurisdiction, except with regard to cases in juvenile court, there is levied an additional privilege tax of one dollar (\$1.00).

(c) There is levied a privilege tax on litigation of seventeen dollars and seventy-five cents (\$17.75) in all civil cases in this state in general sessions court, when not exercising state court jurisdiction.

(d) There is levied a privilege tax on litigation of thirteen dollars and seventy-five cents (\$13.75) in all civil cases in this state in the court of appeals or the supreme court.

(e) In all civil cases in municipal courts in this state, the clerk of the court shall collect a litigation tax in accordance with § 16-18-305. When a municipal court is exercising general sessions jurisdiction, the clerk of the court shall collect a privilege tax on litigation in those cases that is the same as the tax collected by other general sessions courts in comparable cases.

(f)(1) In addition to any other tax imposed by this chapter, there is levied a privilege tax on litigation of three dollars (\$3.00) on all criminal charges, upon conviction or by order, instituted in the general sessions court in any county having a population of not less than three hundred nineteen thousand six hundred twenty-five (319,625), nor more than three hundred nineteen thousand seven hundred twenty-five (319,725), according to the 1980 federal census or any subsequent federal census. Notwithstanding the apportionment provisions of § 67-4-606, each levy of this tax shall be paid into the office of the county clerk of such county, with the proceeds to be credited to a separate reserve account in the county fund. The proceeds shall be disbursed to expand the use of the appropriate law enforcement officers for walking patrols within public housing subdivisions, and in localities within such county that traditionally experience greater incidence of crime. The proceeds may also be used by the respective police department to fund police cadet programs conducted by such department, in localities within such county that traditionally experience greater incidence of crime.

(2) Five percent (5%) of the proceeds collected under subdivision (f)(1) shall be retained by the office of the county clerk collecting the tax, for the purpose of effectuating this subsection (f).

(g)(1) In addition to any other tax levied by this chapter, there is levied an additional privilege tax on litigation of one dollar (\$1.00) on all criminal charges, upon conviction or by order, instituted in any state or county court, for any violation of title 55, chapter 8, or for a violation of any ordinance governing use of public parking space.

(2) Notwithstanding this chapter or any private act or resolution of a county legislative body to the contrary, no litigation taxes shall apply to any charge prosecuted for an offense under § 55-8-188.

(h)(1) There is imposed an additional privilege tax on litigation of one dollar (\$1.00) on all criminal charges, upon conviction or by order, instituted in any state or general sessions court. Effective July 1, 2012, the privilege tax on litigation imposed by this subdivision (h)(1) is increased in the amount of two dollars (\$2.00), for a total of three dollars (\$3.00), which shall be deposited to the statewide automated victim information and notification system fund created by subdivision (h)(2).

(2)(A) There is created a special account in the state treasury to be known as the statewide automated victim information and notification system fund, referred to as the victim notification fund in this section.

(B) Notwithstanding the apportionment of revenue formula in § 67-4-606, proceeds from the privilege tax on litigation imposed by subdivision (h)(1) must be deposited in the victim notification fund.

(3) Moneys in the victim notification fund may be invested by the state treasurer in accordance with § 9-4-603.

(4) Notwithstanding any law to the contrary, interest accruing on investments and deposits of the victim notification fund shall be credited to the fund, shall not revert to the general fund and shall be carried forward into the subsequent fiscal year.

(5) Any balance remaining unexpended at the end of a fiscal year in the victim notification fund shall not revert to the general fund but shall be carried forward into the subsequent fiscal year.

(6) Money in the victim notification fund may be expended only in accordance with annual appropriations approved by the general assembly and in accordance with § 40-38-505.

(i) The privilege taxes imposed by § 40-24-107 are deemed litigation taxes, collectible by the respective court clerks as otherwise provided in § 67-4-603, and subject to apportionment according to § 67-4-606; however, the designation of these taxes as litigation taxes shall not change the clerk's fee provided for in § 40-24-107, nor shall the designation of the taxes as litigation taxes alter the priority of collection or distribution of monies collected by the clerk in cases where these taxes are levied.

(j) The privilege tax imposed by § 39-13-708, after deduction for administrative costs under § 39-13-708(c)(1), is deemed a litigation tax, collectible by the respective court clerks, as otherwise provided in § 67-4-603, and subject to apportionment according to § 67-4-606; however, the designation of these taxes as litigation taxes shall not change the clerk's fee provided for

in § 39-13-708(c)(1), nor shall the designation of the taxes as litigation taxes alter the priority of collection or distribution of monies collected by the clerk in cases where these taxes are levied.

(k)(1) In addition to any other tax imposed by this chapter, there is levied a privilege tax on litigation of two dollars (\$2.00) on all criminal charges, upon conviction or by order, instituted in the general sessions court of any county served by a judicial commissioner.

(2)(A) There is created a special account in the state treasury to be known as the judicial commissioner continuing education account, referred to as the judicial commissioner fund in this subsection (k).

(B) Notwithstanding the apportionment of revenue formula in § 67-4-606, there shall be deposited in the judicial commissioner fund proceeds from the two-dollar privilege tax on litigation imposed by subdivision (k)(1).

(3) Moneys in the judicial commissioner fund may be invested by the state treasurer in accordance with § 9-4-603.

(4) Notwithstanding any law to the contrary, interest accruing on investments and deposits of the judicial commissioner fund shall be credited to the fund, shall not revert to the general fund and shall be carried forward into the subsequent fiscal year.

(5) Any balance remaining unexpended at the end of a fiscal year in the judicial commissioner fund shall not revert to the general fund but shall be carried forward into the subsequent fiscal year.

(6) Moneys in the judicial commissioner fund may be expended only in accordance with annual appropriations approved by the general assembly for the purposes described in § 40-1-111(f)(7).

(l) Every person from whom the clerks of the various courts are required to collect the tax imposed by this section shall be liable for the tax imposed by this section.

(m)(1) In addition to any other tax imposed by this chapter, there is levied a privilege tax on litigation of two dollars (\$2.00) in all civil and criminal cases instituted in the county, other than those instituted in juvenile or municipal courts, for the purposes of court clerk education.

(2)(A) There is created a special account in the state treasury to be known as the court clerk continuing education account, referred to as the court clerk fund in this subsection (m).

(B) Notwithstanding the apportionment of revenue formula in § 67-4-606, there must be deposited in the court clerk fund proceeds from the privilege tax on litigation imposed by subdivision (m)(1).

(3) Moneys in the court clerk fund may be invested by the state treasurer in accordance with § 9-4-603.

(4) Notwithstanding any law to the contrary, interest accruing on investments and deposits of the court clerk fund must be credited to the fund, shall not revert to the general fund and must be carried forward into the subsequent fiscal year.

(5) Any balance remaining unexpended at the end of a fiscal year in the court clerk fund shall not revert to the general fund but must be carried forward into the subsequent fiscal year.

(6) Moneys in the court clerk fund may be expended by the state court clerks' conference only in accordance with annual appropriations approved by the general assembly for the development and presentation of continuing education programs, courses, and conferences for court clerks in this state.

Credits

1981 Pub.Acts, c. 488, § 1; 1982 Pub.Acts, c. 725, § 1; 1983 Pub.Acts, c. 426, § 1; 1983 Pub.Acts, c. 449, §§ 1, 2, 4; 1986 Pub.Acts, c. 873, § 1; 1988 Pub.Acts, c. 1024, § 1; 1989 Pub.Acts, c. 546, §§ 1, 2; [1992 Pub.Acts, c. 529, § 7](#); [1995 Pub.Acts, c. 550, § 1, eff. July 1, 1995](#); [1998 Pub.Acts, c. 901, § 1, eff. May 7, 1998](#); [1999 Pub.Acts, c. 502, § 1, eff. June 17, 1999](#); [2000 Pub.Acts, c. 845, § 1, eff. May 30, 2000](#); [2000 Pub.Acts, c. 770, § 1](#); [2001 Pub.Acts, c. 454, §§ 5 to 8, eff. July 24, 2001](#); [2004 Pub.Acts, c. 914, § 6, eff. March 1, 2005](#); [2005 Pub.Acts, c. 429, § 24, eff. Jan. 1, 2006](#); [2006 Pub.Acts, c. 1019, §§ 46, 47, eff. June 27, 2006](#); [2009 Pub.Acts, c. 488, § 1, eff. July 1, 2009](#); [2012 Pub.Acts, c. 1052, §§ 2, 3, eff. July 1, 2012](#); [2012 Pub.Acts, c. 1056, § 1, eff. May 21, 2012](#); [2016 Pub.Acts, c. 531, § 1, eff. Feb. 1, 2016](#); [2019 Pub.Acts, c. 261, § 2, eff. April 30, 2019](#); [2025 Pub.Acts, c. 486, § 8, eff. Jan. 1, 2026](#).

Formerly § 67-4102.

[Notes of Decisions \(6\)](#)

T. C. A. § 67-4-602, TN ST § 67-4-602

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