

PRV 401 - Litigation Tax Return

Line	Description	TCA Reference	Apply to municipal GS courts?	What cases to report it?	Money	Notes
1	Municipal Court - State Litigation Tax	TCA 16-18-305(a)	Yes	Municipal cases (City Ordinances, traffic cases, code violations)	\$13.75	collect when convicted by judge or plead guilty on any type of city court case (traffic, codes, grass too tall, etc.)
2	Civil cases in Chancery/Circuit/Probate		No			
3	Civil cases - General Sessions or Municipal Courts exercising GS civil cases		No			Not applicable because your GS is criminal only, not civil
4	General Sessions exercising state court jurisdiction except for juveniles		No			Municipal courts with GS jurisdiction do not hear juveniles except for traffic, and those juvenile traffic cases are with adult traffic cases, not GS
5	Municipal Parking violations	TCA 16-18-305(b)	Yes	Any parking violation citing city ordinances	\$1.00	
6	Criminal Charges	TCA 67-4-602(a)	Yes	Conviction on Criminal Charges	\$29.50	Conviction of Criminal cases, meaning Misdemeanor A or B. (Misdemeanor C convictions like traffic violations are treated as civil cases, so it would be \$13.75 on Line 1)
7	Criminal Charges involving cases in Title 55 - Chapter 8	TCA 67-4-602(g)(1)	Yes	Conviction on criminal misdemeanor A or B charges involving Rules of the Road traffic violations for TCA 55-8-101-end offenses	\$1 (added on top of the regular criminal conviction of \$29.50 on line 6 above)	<p>This one is a bit tricky. TCA 67-4-602(g)(1) is only applicable for Misdemeanor A and B offenses found in the Rules of the Road, Title 55, Chapter 8. Some driving offenses, like reckless driving and drag racing, are actually not in Chapter 8, so this extra \$1 litigation tax does not apply.</p> <p>(g)(1) says "instituted in any state or county court," which technically a municipal court is not. However, in 602(e), it says "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." Therefore, I believe a Municipal Court can collect these additional litigation taxes in criminal cases.</p> <p>(Continued below)</p>

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						<p>Here are the Title 55, Chapter 8 Class A and B misdemeanor offenses:</p> <p>55-8-132 FAILURE TO YIELD TO EMERGENCY VEHICLE - Misd. B 55-8-132 MOVE OVER LAW - Misd. B 55-8-151 MV FAIL TO STOP FOR A SCHOOL BUS - Misd. A 55-8-153 SPEEDING WHILE WORKERS PRESENT - Misd B 55-8-153 SPEEDING WHILE WORKERS PRESENT (PRIVATE VEHICLE) - Misd. B 55-8-153 SPEEDING WHILE WORKERS PRESENT CONSTR ZONE - Misd B. 55-8-162 (1) UNATTENDED MV CONTAINING MEDICAL/HAZARDOUS WASTE - Misd. A 55-8-197 FAILURE TO YIELD RIGHT OF WAY RESULTING ACCIDENT/SERIOUS BODILY HARM - Misd. B 55-8-197 FAILURE TO YIELD RIGHT OF WAY RESULTING IN DEATH - Misd. A</p>	
8	Criminal Charges - victim notification fund	TCA 67-4-602(h)	Yes	Assessed for all criminal charges upon conviction or by order, by state or GS courts.	\$3.00	I believe a municipal court can collect this fee under the same plan as 602(e)	
9	Criminal Charges - continuing judicial education	TCA 67-4-602(k)	Yes	Assessed for all criminal charges upon conviction or by order, by state or GS courts served by a judicial commissioner.	\$2.00	I believe a municipal court can collect this fee under the same plan as 602(e)	
10	Adjustments		If needed			If a city overpaid, or had late fees, or other adjustments, they go here.	
11	Delinquent taxpayer penalties	TCA 67-4-206(c)	Hopefully not	If your litigation tax payments is over 45 days due, it is considered delinquent			
12	Civil and criinal case court clerk education tax	TCA 67-4-602(m)	No			Statute amended in 2026 to add this new section. The statute says applies to criminal court cases, other than those instituted in juvenile or municipal courts. So this applies to county courts only.	
13	Gross tax subtotal		Yes			Add up lines 1-11 above.	
14	County or City General Sessions Commission	TCA 8-21-401(h)(3)	Yes	If you process a criminal court case, Misdemeanor A or B, you are allowed to retain 6.75% of those cases similar to a county criminal GS court retains those.		The Department of Revenue recognized in 2025 that the cities with GS courts can retain this commission on the criminal cases. The law never changed, but one city noticed that the statute applied to all GS courts, not exclusively county courts. Work with your software vendor and TN TAP to get this configured.	
15	Municipal Commission - 2% commission	TCA 16-18-305(f)	Yes	Cities keep 2% of all litigation taxes collected.	2% of what is collected	If a city collects \$100 in litigation taxes, it will keep \$2 for itself and send the remaining \$98 to the Department of Revenue.	
16	Net Tax Subtotal		Yes			For cities, take Line 12 (gross tax subtotal), and subtract Line 14 (the 2% municipal commission)	

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17	Criminal Injury Compensation (CIC) offenses against property	TCA 40-24-107(a)(1)(A)	Yes	Conviction for Property crimes which have possible fines excess of \$500 and possible imprisonment (even if you don't assess a fine of greater than \$500 or jail, if the statute allows for fines greater \$500 or possible jail, assess this charge)	\$26.50	<p>Note: The PRV 401 form says 40-24-107(a)(1)(A), but that paragraph applies to circuit courts. The next paragraph, 40-24-107(a)(2) is what applies to GS courts.</p> <p>Also apply this fee for driving while intoxicated offenses under TCA 55-10-401 through 454; Reckless Driving TCA 55-10-205 if the reckless driving was proximately caused by the use of an intoxicant or relating to the duty to stop at the scene of an accident resulting in injury or death required in TCA 55-10-101</p>	<p>Follow up note: Cities can keep \$1 for every CIC fine collected.</p> <p>TCA 40-24-107(a)(5) says: (5) The tax imposed by this subsection (a) shall be collected by the clerks of the various courts from each person convicted and all funds so collected, with the exception of one dollar (\$1.00), which shall be retained by the clerk to defray the expenses of collecting and processing the funds, shall be paid over to the department of revenue for apportionment pursuant to § 67-4-606.</p>
18	Criminal Injury Compensation (CIC) offenses against person	TCA 40-24-107(a)(1)(A)	Yes	Conviction for Crimes against a person which have possible fines excess of \$500 and possible imprisonment (even if you don't assess a fine of greater than \$500 or jail, if the statute allows for fines greater \$500 or possible jail, assess this charge)	\$50.00	<p>Note: The PRV 401 form says 40-24-107(a)(1)(A), but that paragraph applies to circuit courts. The next paragraph, 40-24-107(a)(2) is what applies to GS courts.</p> <p>Also apply this fee for driving while intoxicated offenses under TCA 55-10-401 through 454; Reckless Driving TCA 55-10-205 if the reckless driving was proximately caused by the use of an intoxicant or relating to the duty to stop at the scene of an accident resulting in injury or death required in TCA 55-10-101</p> <p>Crimes against person can be assault, battery, theft with a person involved, etc.</p>	<p>Follow up note: Cities can keep \$1 for every CIC fine collected.</p> <p>TCA 40-24-107(a)(5) says: (5) The tax imposed by this subsection (a) shall be collected by the clerks of the various courts from each person convicted and all funds so collected, with the exception of one dollar (\$1.00), which shall be retained by the clerk to defray the expenses of collecting and processing the funds, shall be paid over to the department of revenue for apportionment pursuant to § 67-4-606.</p>
19	Child Sexual Abuse	TCA 40-24-107(a)(1)(B)	No			These specified criminal violations are felonies. Felonies cannot be heard in a GS court.	
20	Adjustments and juror or other reimbursements		Sometimes, but typically not	In case there are adjustments to be made for partial payments for lines 16, 17, and 18.			

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21	Total amount of commissions collected on Lines 16-19.		Yes	Typically \$1 for every tax collected for Line 16 and 17, the Criminal Injury Compensation fund	\$1 per tax collected for Lines 16 and 17		
22	Sex offender surcharges not to exceed \$3,000 per case	TCA 39-13-709(b)	No				Sexual offenses are felony cases, not to be heard in GS courts.
23	Sex offender commission 5%		No				Sexual offenses are felony cases, not to be heard in GS courts.
24	Collection for old cases directed by TCA 40-24-105(a) - less collection costs	TCA 40-24-105(a)	If applicable	For criminal cases, if you collect a partial payment you allocate the partial payment in this order (1) litigation tax, (2) court costs, and (3) fine.			
25	Total gross tax due (add Lines 12, 16, 17, 18, 19, 21, and 23)		Yes				
26	Total Net Tax due (add Lines 15, 16, 17, 18, 19, 21, and 23, minus Lines 20 and 22)		Yes				
27	Credit memo balance		Sometimes, but typically not	If the DOR says you have a credit from a previous month or overpayment, they'll tell you and you will put it here to offset the final amount			
28	Penalty (late fees)		Sometimes, but typically not	Late Fees. Cities must calculate this late fee themselves. Use Line 25 Total Net Tax Due when making the % calculation			Late Fee: 1-30 days late = 5% of the total of Line 25 31-60 days late = 10% of the total of Line 25 61-90 days late = 15% of the total of Line 25 91-120 days late = 20% of the total of Line 25 121 days and over late = 25% of the total of Line 25
29	Interest		Sometimes, but typically not	Calculated in the instructions page.			
30	Total amount due (if timely filed, subtract Line 26 from Line 25; if filed late, add Lines 24, 27, and 28; subtract Line 26)		Yes				Court docket software or TNTAP will calculate this.