

Appendix E. Tennessee Litigation Taxes

Statute	Civil or criminal	Purpose	Amount	Geographic Area where Law Applies	Collecting court	Mandatory or Optional	Earmark Category	Earmarks Detail
16-15-5006	Both	Filing civil case and criminal conviction	up to \$6.00 but may be raised to pay for salary increases mandated by law	Statewide	General sessions courts	Optional	Courts	General sessions judge salary
16-15-5008	Both	Filing civil case and criminal conviction	\$2.00 per general sessions civil and criminal cases	Statewide	General sessions courts excluding juvenile cases	Mandatory	N/A	N/A
16-18-305(a)	Both	Case	\$13.75	Statewide	Municipal courts	Mandatory	Varied	.0320% Tennessee Corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
16-18-305(b)	Criminal	Municipal parking violation	\$1.00	Statewide	Municipal courts	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education

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16-20-106(c)	Both	Case	\$1.00	Anderson, Cumberland, Davidson, Lewis, Maury and Putnam counties	General sessions and juvenile courts	Optional	Victims assistance programs	Local victim-offender mediation center
16-20-106(d)	Both	Case	\$1.00	All counties except Anderson, Cumberland, Davidson, Lewis, Maury and Putnam counties	General sessions and juvenile courts	Optional	Victims assistance programs	Local victim-offender mediation center
16-20-106(f)	Criminal	Petition, warrant, and citation issued	\$1.00 each up to a maximum of \$5.00 per case	Knox County	General sessions and juvenile courts	Optional	Victims assistance programs	Local victim-offender mediation center
16-20-106(g)	Criminal	Petition, warrant, and citation issued	\$1.00 each up to a maximum of \$2.00 per case	Statewide	General sessions and juvenile courts	Optional	Victims assistance programs	Local victim-offender mediation center
39-13-709(b)	Criminal	Sex offense conviction	up to \$3,000	Statewide	Not specified in statute	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education

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40-24-107(a)(1)(A)	Criminal	Conviction except those for which the maximum possible punishment is a fine of less than \$500 and no imprisonment	\$26.50 (crimes for which the law imposes as a maximum possible punishment a fine of less than \$500 and no imprisonment) \$50 (crimes against person)	Statewide	Circuit courts or any court of record	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
40-24-107(a)(1)(B)	Criminal	Crime against a minor conviction	\$500.00	Statewide	Circuit courts or any court of record	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education

Statute	Civil or criminal	Purpose	Amount	Geographic Area where Law Applies	Collecting court	Mandatory or Optional	Earmark Category	Earmarks Detail
40-24-107(a)(2)	Criminal	Criminal conviction	\$26.50 (crimes for which the law imposes as a maximum possible punishment a fine of less than \$500 and no imprisonment) \$50 (crimes against person)	Statewide	General sessions or a comparable court with jurisdiction over criminal matters	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
67-4-601(a)	Both	Case	Set by county or municipality up to amount of state litigation tax	Statewide	Not specified in statute	Optional	Substance abuse prevention and treatment	Counties can vote to use revenue for substance abuse prevention
67-4-601(b)(1)	Both	Case	up to \$10.00	Statewide	Chancery, circuit, general sessions, and juvenile courts	Optional	Courts, local law enforcement, and substance abuse prevention and treatment	Jail construction or renovation or to retire debt for courthouse renovation or construction, counties can vote to use revenue for substance abuse prevention
67-4-601(b)(5)	Both	Case	up to \$25.00	Statewide	Chancery, circuit, general sessions, and juvenile courts	Optional	Courts, local law enforcement, and substance abuse prevention and treatment	Jail construction or renovation or to retire debt on courthouse, 67-4-601(b)(7) gives counties the option to use the revenue for law enforcement recordkeeping, counties can vote to use revenue for substance abuse prevention
67-4-601(b)(6)	Both	Case	up to \$25.00	Statewide	Chancery, circuit, general sessions, and juvenile courts	Optional	Courts, local law enforcement, and substance abuse prevention and treatment	Courthouse security, jail construction or renovation, or to retire debt on courthouse ; 67-4-601(b)(7) gives counties the option to use the revenue for law enforcement recordkeeping; counties can vote to use revenue for substance abuse prevention

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67-4-601(b)(9)	Both	Case	up to \$25.00	Wayne County	Not specified in statute	Optional	Courts, local law enforcement, and substance abuse prevention and treatment	Jail construction or renovation or to retire debt on courthouse, sheriff's department personnel and equipment costs, county can vote to use revenue for substance abuse prevention
67-4-601(b)(10)	Civil	Civil cases excluding original juvenile cases	up to \$25.00	Williamson County	Not specified in statute	Optional	Courts and substance abuse prevention and treatment	Circuit courts, county can vote to use revenue for substance abuse prevention
67-4-601(c)	Both	Case	To be set by local legislative body	Scott County	General sessions, juvenile, and municipal courts	Optional	Testing laboratories and substance abuse prevention and treatment	Local nonprofit drug testing programs, county can vote to use revenue for substance abuse prevention
67-4-601(d)	Criminal	Institution of criminal case	\$25.00	Fentress County	Not specified in statute	Optional	Victims assistance programs and substance abuse prevention and treatment	Services in support of physically and sexually abused children; county can vote to use revenue for substance abuse prevention.
67-4-601(e)	Both	Case	\$5.00	Loudon County	Not specified in statute	Optional	Child advocacy and substance abuse prevention and treatment	Tennessee Court Appointed Special Advocates Association (CASA); county can vote to use revenue for substance abuse prevention.
67-4-601(f)	Both	Case	up to \$4.75	Cocke County	General sessions court	Optional	Courts and substance abuse prevention and treatment	General sessions court and for ensuring courthouse complies with fire codes, county can vote to use revenue for substance abuse prevention
67-4-601(g)	Both	Case	up to \$5.00	Knox County	Criminal, fourth circuit, and general sessions courts-criminal division	Optional	Courts and substance abuse prevention and treatment	Fourth circuit court, county can vote to use revenue for substance abuse prevention

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67-4-601(i)	Both	Case	up to \$50.00	Rutherford County	Not specified in statute	Optional	Courts, local law enforcement, and substance abuse prevention and treatment	Jail construction or renovation or to retire debt on courthouse, county can vote to use for substance abuse prevention
67-4-602(a)	Criminal	Criminal conviction or order	\$29.50	Statewide	Not specified in statute	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
67-4-602(b)	Civil	Civil case	\$23.75 and an additional tax of \$1 is levied on general sessions court cases exercising state court jurisdiction except juvenile	Statewide	Chancery, circuit, probate, general sessions when exercising state court jurisdiction, or any other court exercising state court jurisdiction, except Supreme Court and courts of appeal	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education

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67-4-602(c)	Civil	Civil case	\$17.75	Statewide	General sessions courts when not exercising state court jurisdiction	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
67-4-602(d)	Civil	Civil case	\$13.75	Statewide	Supreme Court and courts of appeal	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
67-4-602(f)	Criminal	Criminal conviction or order	\$3.00	Knox County	General sessions court	Mandatory	Local law enforcement	Law enforcement patrols or police cadet programs

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67-4-602(g)	Criminal	Criminal conviction or order in a traffic or parking violation case	\$1.00	Statewide	State and county courts	Mandatory	Varied	.0320% Tennessee corrections Institute fund, 4.4430% DOE (75%) and DOS (25%) for driver education and highway safety, 32.1502% general fund, .6553% state court clerks' conference, .8406% crime victims assistance fund, 24.0020% criminal injuries compensation fund, 1.3755% victims of drunk drivers compensation fund, 3.7653% indigent defendants services, .5529% general sessions courts and judges' conference, 19.2902% public defender program, 7.4701% civil legal representation of indigents fund, 2.3056% grants for electronic fingerprint imaging systems, .3426% sex offender treatment fund, 2.7747% DOE for driver education
67-4-602(h)	Criminal	Criminal conviction or order	\$3.00	Statewide	State and general sessions courts	Mandatory	Victims assistance programs	State automated victim information and notification system fund
67-4-602(k)	Criminal	Criminal conviction or order	\$2.00	Statewide	General sessions courts served by a judicial commissioner	Mandatory	Courts	Judicial commissioner continuing education

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