

RESOLUTION NO. 2025112514

RESOLUTION INCREASING THE LOCAL LITIGATION TAX IN LAWRENCE COUNTY BY TEN DOLLARS (\$10.00) PURSUANT TO TENNESSEE CODE ANNOTATED § 16-15-5006 FOR THE PURPOSE OF DEFRAYING THE COUNTY'S COST IN FUNDING THE SALARY AND RELATED EXPENSES OF THE GENERAL SESSIONS COURT

Whereas, pursuant to Tennessee Code Annotated § 16-15-5006, counties are responsible for paying the base salary, supplements, and annual adjustments for the General Sessions Judge or Judges serving within the county; and

Whereas, Tennessee Code Annotated § 16-15-5006 further authorizes counties to impose and collect a local litigation tax on each civil and criminal case filed in General Sessions Court for the express purpose of defraying the County's cost in paying such salaries and related expenses; and

Whereas, the Lawrence County Legislative Body has previously imposed a local litigation tax of eighteen dollars (\$18.00) per case under this authority; and

Whereas, the County's cost of funding the General Sessions Court, including mandated salary increases, has continued to rise, and existing revenue from the current local litigation tax does not sufficiently offset these statutory obligations; and

Whereas, the current eighteen-dollar (\$18.00) litigation tax does not generate sufficient revenue to fund the increases in the general sessions judge's compensation mandated by Tennessee Code Annotated, Title 16, Chapter 15, Part 50; and

Whereas, it is therefore deemed necessary and in the best interest of the County to increase the local litigation tax by ten dollars (\$10.00) per case to maintain compliance with state law and to ensure adequate funding for the operation of the General Sessions Court;

NOW, THEREFORE, BE IT RESOLVED, by a two thirds (2/3) majority of the Lawrence County Legislative Body meeting in Regular Session on this 25th day of November 2025, that:

SECTION 1. Increase in Local Litigation Tax. The existing local litigation tax imposed under Tennessee Code Annotated § 16-15-5006 is hereby increased by Ten Dollars (\$10.00) per case, raising the total local litigation tax to twenty-eight dollars (\$28.00) per case upon the filing of a civil case and conviction in a criminal case in the Lawrence County General Sessions Court, whether civil or criminal in nature, excluding juvenile proceedings. This increase remains in addition to all state and other county litigation taxes.

SECTION 2. Purpose and Use of Funds. The proceeds from this increase shall be deposited into the County General Fund and used solely to aid in defraying the cost to the County of paying the General Sessions Judge's salary and other legally related expenses of the General Sessions Court, as authorized by § 16-15-5006.

SECTION 3. Collection and Accounting. The Clerk of the General Sessions Court shall collect the increased tax on all applicable cases filed on or after the effective date of this Resolution and shall remit the proceeds monthly to the County Trustee for credit to the County General Fund.

SECTION 4. Certification. The County Clerk is hereby directed to certify a copy of this Resolution to the Secretary of State of the State of Tennessee as required by Tennessee Code Annotated § 16-15-5006(d).

SECTION 5. Effective Date. This Resolution shall take effect on January 1, 2026, the public welfare requiring it. The increase authorized by this resolution shall remain in effect until the end of the fiscal year during which the increase is enacted and shall be re-enacted, repealed, or adjusted annually to ensure that the revenue generated by this resolution does not exceed the increases in general sessions judge's compensation mandated by Tennessee Code Annotated, Title 16, Chapter 15, Part 50.

Passed this 25th day of November 2025 by a two-thirds (2/3) majority of the Lawrence County Legislative Body.

Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Budget Committee