

RS2008-490 is hereby repealed.

Section 2. That this resolution shall not affect the levy of the additional privilege tax on litigation in civil cases as provided for in Resolution No. RS2008-490.

Section 3. That this resolution shall take effect after its adoption, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

Analysis

This resolution repeals the court security litigation tax. This tax was approved by RS2008-490 in accordance with a 2008 state law that allowed counties, upon adoption of a resolution by a 2/3 majority vote of the county legislative body, to levy a privilege tax not to exceed \$25.00 on litigation in all civil and criminal matters to be used exclusively for the purposes of court security. The Council set the amount of the tax in 2008 at \$15.00 per case for all civil and criminal cases initiated in general sessions court, criminal court, circuit court, and chancery court.

A 2020 fee study prepared for Metro by PFM's Center for Justice & Safety Finance recommended that the Council eliminate this fee to ease the financial burden on criminal defendants, many of whom lack the ability to pay such fines and fees. This study is attached to the end of this analysis.