



# Metropolitan Nashville and Davidson County, TN

## Legislation Text

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A resolution repealing the additional privilege tax on litigation applied to criminal cases as established in Resolution No. RS2008-490.

WHEREAS, Tenn. Code Ann. §67-4-601(b)(6) provides authority for a county, by resolution of its governing body, to levy an additional privilege tax on litigation in all civil and criminal cases instituted in the county to be used for courthouse security purposes; and,

WHEREAS, on October 21, 2008, the Metropolitan Council adopted Resolution No. RS2008-490, as amended, electing to levy the additional privilege tax in all civil and criminal cases to be used for courthouse security purposes; and,

WHEREAS, in October of 2020, PFM's Center for Justice & Safety Finance issued a report prepared for the Metropolitan Government entitled "Reducing Reliance on Criminal Fines & Fees" (the "Report") wherein PFM addresses the community impact of the current system of fines and fees as well as the potential of systematic reduction of fines and fees; and,

WHEREAS, the Report, among other things, recommends that the Metropolitan Council eliminate the additional privilege tax as applied to criminal cases; and,

WHEREAS, the Metropolitan Council has determined that it is no longer in the best interest of its citizens to continue the assessment and collection of the additional privilege tax on litigation in criminal cases as established in Resolution No. RS2008-490.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the levy of the additional privilege tax on litigation in criminal cases adopted in Resolution No. RS2008-490 is hereby repealed.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.