

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 24 – HB 7

February 21, 2013

**SUMMARY OF BILL:** Authorizes Cocke County to levy a privilege tax on litigation filed for all civil and criminal cases held in general sessions court upon passage of a resolution with two-thirds majority by the county commission. The resolution will also set the amount of the tax. Requires any revenue collected to be deposited into the county general fund and used for funding the general sessions court and ensuring the existing courthouse justice center facilities are in compliance with fire codes.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Revenue - \$22,800/Cocke County/Permissive**

Assumptions:

- Based on information provided by Cocke County, the legislative body intends to set the privilege tax rate at \$4.75.
- Cocke County estimates the tax will be collected on 4,800 cases per year.
- The recurring increase in local revenue for Cocke County is estimated to be \$22,800 (4,800 cases x \$4.75 privilege tax assessed per case).

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jrh