

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 703 - SB 1398**

March 11, 2015

**SUMMARY OF BILL:** Repeals Robertson County's exemption from \$2.00 litigation tax to fund continuing education of judicial commissioners.

Authorizes counties that voted to have judicial commissioners educated by the general sessions judge that appointed the judicial commissioner to rescind that decision by a 2/3 vote of its county legislative body, allowing the judicial commissioners to receive training through the Judicial Commissions Association of Tennessee or the Tennessee Court Clerks Association.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Revenue – \$2,200/Judicial Commissioner Fund**

**Increase Local Expenditures – \$2,500/Robertson County\***

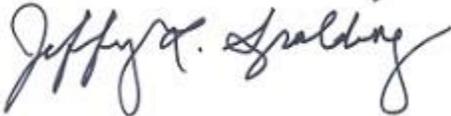
Assumptions:

- The bill would require Robertson County to begin collecting a \$2.00 litigation tax levied upon all criminal convictions or orders in general sessions court. The revenue from the tax is deposited in the Judicial Commissioner Fund.
- According to the Administrative Office of the Courts' annual statistical reports, Robertson County disposed of approximately 1,076 criminal cases each year that would be subject to the \$2.00 litigation tax that Robertson County would now be collecting under the bill.
- Litigation taxes are among the highest collected amounts in criminal cases because the first money to the court clerk must be used to satisfy the litigation taxes. It is assumed that collections in Robertson County are high and that the bill would increase revenue to the Judicial Commissioner Fund of \$2,152 (1,076 cases x \$2.00).
- According to Robertson County, the bill would increase its expenditures by approximately \$2,500. The county would pay the \$75.00 annual membership fee for all 12 judicial commissioners (12 x \$75 = \$900). The county would also have to pay hourly wages to part-time commissioners while the full-time commissioners are at training. It is assumed that 12 part-time commissioners are hired for two days at 7.5 hours each day at an hourly rate of \$17.78. The increase for part-time commissioners would be \$1,600 (12 x 7.5 x \$17.78 = \$1,600).

\*Article II, Section 24 of the Tennessee Constitution provides that: *no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

**CERTIFICATION:**

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



Jeffrey L. Spalding, Executive Director

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