



State of Tennessee

PUBLIC CHAPTER NO. 370

HOUSE BILL NO. 100

By Representatives Stevens, Burkhart, Russell, Sparks, Moon, Moody, Fritts

Substituted for: Senate Bill No. 1218

By Senators White, Haile, Rose

AN ACT to amend Tennessee Code Annotated, Title 36, Chapter 1 and Title 67, Chapter 4, Part 6, relative to litigation tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-604(b), is amended by adding the following as a new subdivision:

() An adoption proceeding in chancery, circuit, or juvenile court;

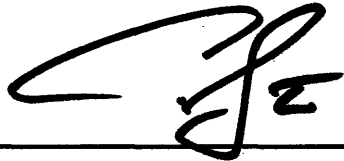
SECTION 2. Tennessee Code Annotated, Section 67-4-601, is amended by adding the following as a new subsection:

() Notwithstanding § 67-1-602, a county continues to have the authority to levy a local litigation tax on an adoption proceeding in chancery, circuit, or juvenile court, and the exemption provided in Section 1 does not limit or repeal such authority.

SECTION 3. This act takes effect July 1, 2023, the public welfare requiring it, and applies to adoption proceedings commencing on or after that date.

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PASSED: April 21, 2023



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES


RANDY MCNALLY
SPEAKER OF THE SENATE

APPROVED this 11th day of May 2023



BILL LEE, GOVERNOR