

**RULES
OF
DEPARTMENT OF REVENUE
MISCELLANEOUS TAX DIVISION**

**CHAPTER 1320-4-8
LITIGATION TAXES**

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1320-4-8-.01 MULTIPLE CRIMES AND MULTIPLE DEFENDANTS.

- (1) For the purpose of collecting the taxes imposed at T.C.A. §40-24-107, multiple defendants convicted of the same crime of any nature at the same trial shall each severally be liable for the payment of the privilege taxes provided for at T.C.A. §40-24-107, as applicable in such court, and the clerk of the court shall collect the applicable privilege tax, as provided for at T.C.A. §40-24-107, from each defendant.
- (2) For the purpose of collecting the taxes imposed at T.C.A. §40-24-107, a defendant convicted of multiple crimes of any nature at the same trial shall be liable for the payment of the privilege taxes provided for at T.C.A. §40-24-107, as applicable in such court, for each crime of any nature of which he is convicted. The clerk of the court shall collect an amount of money from any such person equal to the number of crimes of any nature of which he is convicted times the amount of the privilege tax provided at T.C.A. §40-24-107, as applicable in such court.
- (3) No litigation tax shall be due or collected, pursuant to this rule, for:
 - (a) Violations of the motor vehicle laws, unless such violation is covered by the provisions of title 55, chapter 10, part 4 relating to driving while intoxicated or T.C.A. §55-10-205, relating to reckless driving, if such reckless driving was proximately caused by the use of an intoxicant; or
 - (b) Convictions for crimes for which the law imposes as a maximum punishment a fine of less than five hundred dollars (\$500) and no imprisonment, provided that this exemption shall not be based on whether the person convicted of such crime actually receives the sentence, but rather shall be based on the maximum possible sentence imposed by the law.

Authority: T.C.A. §§40-24-107 and 67-4-203. **Administrative History:** Original rule filed February 5, 1980; effective May 29, 1980. Amendment filed March 5, 1981; effective June 29, 1981. Amendment filed July 29, 1982; effective October 13, 1982. Amendment filed March 9, 1990; effective April 23, 1990.

1320-4-8-.02 DEFINITIONS.

- (1) The term “violations of the motor vehicle laws”, as used in this chapter and in T.C.A. §40-24-107, shall mean any violation of Title 55 of the Tennessee Code Annotated.

Authority: T.C.A. §§40-24-107 and 67-4-203. **Administrative History:** Original rule filed July 29, 1982; effective October 13, 1982. Amendment filed March 9, 1990; effective April 23, 1990.