

60-2002. Taxation of costs. (a) *As of course.* Unless otherwise provided by statute, or by order of the judge, the costs shall be allowed to the party in whose favor judgment is rendered. The court shall have the discretion to order that the alternative dispute resolution fees be, in whole or in part, paid by or from any combination of any party or parties, from any fund authorized to pay such fees, or from the proceeds of any settlement or judgment.

(b) *Offer of judgment.* At any time more than 21 days before the trial begins, a party defending against a claim may serve upon the adverse party an offer to allow judgment to be taken against such party for the money or property or to the effect specified in such party's offer, with costs then accrued. If within 14 days after the service of the offer the adverse party serves written notice that the offer is accepted, either party may then file the offer and notice of acceptance together with proof of service thereof and thereupon the clerk shall enter judgment. An offer not accepted shall be deemed withdrawn and evidence thereof is not admissible except in a proceeding to determine costs. If the judgment finally obtained by the offeree is not more favorable than the offer, the offeree must pay the costs incurred after the making of the offer. The fact that an offer is made but not accepted does not preclude a subsequent offer. When the liability of one party to another has been determined by verdict or order or judgment, but the amount or extent of the liability remains to be determined by further proceedings, the party adjudged liable may make an offer of judgment, which shall have the same effect as an offer made before trial if it is served within a reasonable time prior to the commencement of proceedings to determine the amount or extent of liability.

(c) *Duty of clerk.* The clerk of the court shall tax the costs and, upon request, shall furnish a cost statement to counsel of record for the party ordered by the court to pay costs. The taxation of the costs by the clerk shall be subject to review by the judge on timely motion by any interested party.

History: L. 1963, ch. 303, 60-2002; Amended by Supreme Court order dated July 17, 1969; L. 1974, ch. 168, § 4; L. 1991, ch. 173, § 2; L. 2010, ch. 135, § 178; July 1.