

Rule 374. Costs in the Reviewing Courts.

(a) Except as otherwise provided by law, if an appeal is dismissed, costs shall be taxed against the appellant unless otherwise agreed by the parties or excused by the court for good cause shown; if a judgment is affirmed, costs shall be taxed against the appellant unless excused by the court for good cause shown; if a judgment is reversed, costs shall be taxed against the appellee unless excused by the court for good cause shown; if a judgment is affirmed or reversed in part or is vacated, costs shall be allowed only as ordered by the court.

(b) The following costs are taxable:

- (1) filing fees paid to the clerk of the reviewing court;
- (2) appearance fees in the reviewing court;
- (3) the fee paid to the clerk of the trial court (but not to court reporter) for preparing the record for appeal; and
- (4) the actual and reasonable cost of printing or otherwise producing duplicate paper copies of documents authorized by these rules (the cost of including unnecessary matters or arguments may be disallowed as costs).

(c) An appellant or an appellee, as the case may be, who desires costs to be taxed, shall state them in an itemized and verified bill of costs which should be filed with the clerk of the reviewing court, with proof of service, within 14 days after rehearing is denied or barred. Any objections to the bill of costs must be filed within 10 days after service of the bill of costs, unless the time is extended by the court. If objections are filed to the bill of costs, the clerk of the reviewing court will refer said bill and objections to the court for disposition. If no objections are filed to the bill of costs, the clerk of the reviewing court shall tax the costs.

(d) Costs pursuant to this rule shall not be taxed against any public, municipal, governmental, or quasi-municipal corporation, or against any public officer in that person's official capacity for the benefit of the public.

Adopted February 19, 1982, effective April 1, 1982; amended December 17, 1993, effective February 1, 1994; amended June 22, 2017, eff. July 1, 2017.