



November 30, 2024

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# Legal Authority Guidance

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Table of Contents

<b>Legal Authority Guidance .....</b>	<b>3</b>
---------------------------------------	----------

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Reference Number: CTAS-1761

Tennessee Code Annotated (T.C.A.) Title 9, Chapter 21 and Title 12, Chapter 10 specifically address the issuance of debt and related budget requirements. Further the Comptroller of the Treasury Division of Local Finance publishes a "Guide for the Issuance of Notes by the Counties, Consolidated Governments and Municipalities of Tennessee" as a reference for the issuance of notes.

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