



March 31, 2025

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# Theft of Services

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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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# Theft of Services

Reference Number: CTAS-652

Another offense closely related to the misuse of county time and property is "theft of services." In addition to other conduct, a person commits "theft of services" who:

Having control over the disposition of services to others, knowingly diverts those services to the person's own benefit or to the benefit of another not entitled thereto.

T.C.A. § 39-14-104(2).

As used in the statute, the term "services" is defined to include labor, skill, professional service, transportation, telephone, mail, gas, electricity, steam, water, cable television or other public services, accommodations in hotels, restaurants or elsewhere, admissions to exhibitions, use of vehicles or other movable property. T.C.A. § 39-11-106(a)(35). See *State v. Gardner*, 1990 WL 169233 (Tenn.Crim.App. 1990) (county sheriff who used deputy sheriffs to build his personal residence was convicted of misuse of public funds in violation of T.C.A. § 39-5-408, the statute replaced by T.C.A. § 39-14-104(2)).

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**Source URL:** <https://www.ctas.tennessee.edu/eli/theft-services>