



November 16, 2024

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# Exemptions

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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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# Exemptions

Reference Number: CTAS-828

The trustee is not entitled to any commission on money turned over by the trustee's predecessor in office, money borrowed for county use, or money received from proceeds of bond sales. T.C.A. § 8-11-110(d). The trustee is not entitled to any compensation for handling funds paid by the state to the county or to a local education agency for the purpose of funding employees' social security contribution for teachers. T.C.A. § 8-11-110(g). The trustee is not entitled to any commission on state funds available to any LEA that exceed the amount of state funds provided for public education in each respective LEA in the 1991-1992 fiscal year. T.C.A. § 49-3-358. Finally, the trustee receives no commission when the county legislative body, by resolution, elects to have the state spend county aid money. After such a decision, the legislative body may later elect to receive the funds, in which case the trustee once again receives compensation for handling them. T.C.A. § 54-4-103(b)(1) and (2).

Pursuant to T.C.A. § 67-6-712(b), the trustee in Shelby County will not receive compensation for receiving and distributing local sales tax revenue if the county legislative body adopts this rule by a 2/3 vote.

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**Source URL:** <https://www.ctas.tennessee.edu/eli/exemptions>