
APPENDIX C

**TENNESSEE CODE ANNOTATED
- SELECTED REFERENCES**

This section is not intended to be a comprehensive listing of all relevant statutes. No inference regarding significance is implied simply because a law is listed or not listed. It is for general reference only.

Charters

Section 6-1-101	Mayor – Alderman
Section 6-18-101	City Manager – Commission
Section 6-30-101	Modified City Manager – Council

Books and Records

Section 6-56-201	Municipal budget law of 1982
Section 8-44-104	Minutes required, open for public inspection
Section 9-2-102	Uniform accounting system
Section 9-2-103 – 104	Consecutively prenumbered receipts required
Section 9-2-106	Violation of receipt requirements is a Class C misdemeanor
Section 39-14-130	Destruction of valuable papers with intent to defraud
Section 39-16-504	Destruction of and tampering with governmental records
Section 66-29-113	Reporting abandoned property
Section 68-221-1012	Reporting water loss

Audits

Section 6-56-105 & 8-4-109	Audits of governmental entities, comptroller authorized and required
Section 8-4-115	Audit of standardized booking procedures
Section 9-3-212	Duty to order and pay for audits
Section 9-3-405	Audit committees
Section 47-10-101 – 103	Uniform electronic transactions (audit contract and audit report)

Taxes

Section 6-55-101	Collection and payment of tax
Section 6-55-201	Sale of real estate for delinquency
Section 6-55-301	Privilege tax
Section 8-21-107	Payment (receipt) of fees, fines, costs, etc. by credit card
Section 9-1-108	Collection of taxes with credit or debit card
Section 67-5-2005	Delinquent municipal real property tax certified to county trustees

Taxes (Continued)

Section 67-5-2404 Delivery of delinquent tax list to attorney

Disbursements/Purchasing

Section 6-54-107 Officers' interest in municipal contracts prohibited
Section 6-54-111 Appropriation of funds for nonprofit organizations
(*SEE TITLE 5, CHAPTER 29*)
Section 6-54-901 Reimbursement for expenses incident to holding office
Section 6-56-111(c) Use of consecutively prenumbered checks
Section 6-56-112 Expenditures for lawful municipal purpose

Section 6-56-301 Municipal purchasing law
Section 12-2-407 Sale of surplus property to governmental entities and non-
for-profit corporations
Section 12-3-1001 Purchases for local governmental units (by department of
general services)
Section 12-4-101 Personal interest of officers prohibited
Section 12-4-106 Contracts for professional services
Section 39-16-105 Buying and selling in regard to offices held or elected to
Section 54-4-204 State street aid: Purposes for expending funds; Accounting

Investing and Banking

Section 6-56-106 Authorized investments
Section 6-56-110 Deposits to be secured by collateral
Section 9-1-107 Investments – deposits exceeding insurance limits
Section 9-4-101 Collateral

Debt

Section 9-21-408 Interfund loans
Section 9-21-601 Capital outlay notes
Section 9-21-903 Refunding bond issues

Deficits and Unaccounted for Water Loss

Section 68-221-1010 Report filed with Water and Wastewater Financing Board
Section 68-221-1012 Unaccounted for water loss

Landfills/Solid Waste

Section 68-211-874 Accounting

Municipal Utilities

Section 7-34-115 Disposition of revenue

Municipal Utilities (Continued)

Section 7-35-401	Sewers and waterworks – authority granted
Section 7-39-302	Municipal gas companies
Section 7-52-101	Municipal electric plant law
Section 7-52-401	Telecommunications Services
Section 7-52-601	Cable Television, Internet and Related Services
Section 7-39-404, 7-52-118, 7-52-304, 7-52-606	In-lieu of tax payments

Police and City Courts

Section 8-4-115	Standardized procedures for booking of arrestees
Section 18-1-105	Court clerk – duties
Section 18-1-206	Disposal of physical evidence
Section 39-16-609	Failure to appear
Section 39-17-420	Fines and forfeitures – fingerprinting equipment and allowable drug fund expenditures
Section 39-17-428	Mandatory minimum fines – allocation of proceeds
Section 39-17-505	Possession of gambling device or record – forfeiture
Section 39-17-1317	Confiscation and disposition of confiscated weapons
Section 39-17-1318	New serial numbers for confiscated firearms
Section 40-33-201	Application (procedures in confiscation – general)
Section 40-35-313	Expungement from official records
Section 53-11-201	Procedure in confiscation
Section 53-11-204	Disposition of proceeds
Section 53-11-415	Special revenue account for drug fund
Section 53-11-451	Goods subject to forfeiture – seizure – disposition
Section 55-8-198	Citations based on surveillance cameras
Section 55-10-204	Illegal cancellation of traffic citations
Section 55-10-208	Uniform traffic citation form
Section 55-10-303	Disposition of collections
Section 55-10-306	Record of traffic cases – report of convictions to department
Section 55-10-403	Forfeiture of vehicles (DUI)
Section 55-16-101	Report of unclaimed vehicles
Section 55-50-502	Suspension of Licenses
Section 55-50-503	Surrender of license

Criminal Statutes

Section 39-11-106	Definitions (criminal offenses)
Section 39-14-104	Theft of services
Section 39-16-401	Definitions for public misconduct offenses
Section 39-16-402	Official misconduct
Section 39-16-403	Official oppression
Section 39-16-501	Definitions for interference with government operations offenses

Criminal Statutes (Continued)

Section 39-16-503 Tampering with or fabricating evidence
Section 40-39-201 Tennessee Sexual Offender and Violent Sexual Offender
Registration, Verification, and Tracking Act of 2004.

Other

Section 4-4-108 Blanket surety bond required
Section 6-54-903 Travel policies – Filing requirements
Section 6-56-111 Deposit within three working days – petty cash fund
Section 8-44-101 Sunshine Law – Policy
Section 8-44-102 Open meetings
Section 8-44-103 Notice of public meetings
Section 9-21-130 Guidelines and rules and regulations relating to contracts
and agreements authorized.
(GO TO SUMMARY – APP.C-5)
Section 10-7-503 Records open to public inspection
Section 12-4-101 Conflict of interest
Section 47-10-119 Filing of pre-implementation statement and post-
implementation review for electronic business systems
that provide for electronic records of signatures and/or
authorizations
Section 6-56-401 – 408 Municipal Finance Officer Certification and Education Act
of 2007

APPENDIX C

**TENNESSEE CODE ANNOTATED
- SELECTED REFERENCES**

**State Funding Board's Guidelines
Interest Rate and Forward Purchase Agreements**

Pursuant to *TCA* 9-21-130, the State Funding Board approved the following Guidelines on August 5, 2009.

In summary, the proposed Guidelines now:

- Require adoption of debt management and derivative policies
- Require financial statements with a clean audit opinion
- Require independence of advisors and counsel
- Require avoidance of conflicts among third party professionals involved in the transactions
- Specify staff and required knowledge
- Impose ongoing reporting for Interest Rate and Forward Purchase Agreement transactions

Additional information regarding these Guidelines can be found on the web at:
<http://tn.gov/comptroller/lf/>.