



County Technical Assistance Service

Published on e-Li (<https://eli.ctas.tennessee.edu>)

April 17, 2021

Tax Exempt Debt

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily 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 e-Li material.

Sincerely,

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Tax Exempt Debt

Reference Number: CTAS-1781

Debt issued in compliance with the Tennessee Code and Federal law is considered exempt for income tax purposes to the holder of the debt instruments.

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