



# County Technical Assistance Service

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## Receipts

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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,

The University of Tennessee  
County Technical Assistance Service  
226 Capitol Blvd. Suite 400  
Nashville, TN. 37219  
615-532-3555 phone  
615-532-3699 fax  
[ctas@tennessee.edu](mailto:ctas@tennessee.edu)  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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## Receipts

**Reference Number:** CTAS-819

Whenever the register receives any money in his or her official capacity, the register must issue to the payer a receipt and retain a duplicate in the office. T.C.A. § 9-2-103. The duplicate copy of the receipt must be retained by the register (for at least five (5) years) and be available to state auditors upon demand. The receipts must be consecutively numbered and kept in a well-bound book or in a manner approved by the Comptroller of the Treasury. T.C.A. § 9-2-104.

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