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Failure to Perform Collection Duties .......................................................... 3
Failure to Perform Collection Duties

Reference Number: CTAS-441

Any county clerk or other official who fails or refuses to collect and pay over any taxes he or she is legally charged to collect and pay over to the department of revenue is liable therefor and his or her official bondsman is also liable for the amount of such failure. T.C.A. § 67-4-210(b). Any county clerk failing in any way, either in person or by agent, to enforce these tax statutes shall be forfeit in each case the sum of $250 to the state and shall be subject to ouster proceedings. T.C.A. § 67-4-211(a).

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