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## 1998-1999 State Revenue Estimates

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# Hot Topics for Tennessee cities and towns

May 13, 1998

#36

## 1998-99 State Revenue Estimates

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### State-Shared Taxes And Appropriations

The Tennessee General Assembly adopted the state budget for fiscal year 1998-99. Based on the results of its action, cities can expect to receive the following revenues:

General Fund	Per Capita Amount
State Sales Tax	\$59.42
State Beer Tax	.51
Special Petroleum Products Tax (gasoline inspection fee)	2.45
Gross Receipts (TVA in-lieu taxes)	5.88
<b>Total General Revenue Per Capita</b>	<b>\$68.26</b>
<b>State Street Aid Funds</b>	<b>Per Capita Amount</b>
Gasoline & Motor Fuel Taxes	\$27.34
<b>Total Per Capita (General &amp; State Street Aid Funds)</b>	<b>\$95.60</b>

Also, there is:

- the income tax (statewide projected increase of 3.5 percent, but individual city amounts will fluctuate).
- the corporate excise tax (statewide revenues should be about the same as the 1997-98 fiscal year, but individual city amounts will fluctuate).
- the mixed drink tax (statewide projected increase of 2.2 percent).
- the public safety salary supplements. The state will provide salary supplements not to exceed \$600 for police officers and \$450 for fire personnel. These supplements are not automatic; public safety personnel must meet certain requirements to qualify for these payments.


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