



5-30-1977

## 1977-78 Estimate of State-Shared Taxes Based on Available Information May 30, 1977

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# technical bulletin

Municipal Technical Advisory Service  
Institute for Public Service, The University of Tennessee  
In cooperation with the Tennessee Municipal League

1977-78 Estimate of  
State-Shared Taxes  
Based on Available Information  
May 30, 1977

The State Legislature appropriated \$6,000,000 for Emergency Street Aid to be used for the sole purpose of repairing last year's severe winter street damage. This money is supposed to be distributed to cities in June of 1977 and will amount to about \$2.44 per capita. This money should be treated as General Fund revenue. For those cities which have not spent or obligated these funds as of June 30, 1977, it is our recommendation that these funds be set aside in a "Reserved" account when your books are closed this fiscal year. These funds would then be available for next year's appropriations.

Estimated State-Shared Taxes: FY-78  
Based on Estimated Population of 2,535,000

<u>Shared Taxes</u>	<u>Per Capita Amount</u>
<u>General Fund</u>	
Sales Tax	\$ 17.02
Beer Tax	.42
Solid Waste	.60
Gasoline Inspection	2.91
City Streets & Transportation	.61
Income Tax	N.A.*
 <u>State Street Aid Fund</u>	
State Street Aid	<u>11.10</u>
	<u>\$ 32.66**</u>

\*Does not include the \$2.44 emergency Street Aid to be distributed in June of 1977.

\*\*State Income Tax is distributed based on the taxpayer's residence.

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JUN 6 1977

5-16-76

MEMORANDUM FOR THE RECORD  
DATE: 5-16-76  
SUBJECT: [Illegible]

The State Department is currently reviewing the proposed... [Illegible text]

Approved: [Illegible Signature]

Very truly yours,  
[Illegible Signature]

Municipal Technical Advisory Service  
The University of Tennessee  
Knoxville, TN 37916

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