

Hot Topics for Tennessee cities and towns

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1995-96 State Revenue Estimates

By Ken Joines and Jim Leuty
MTAS Finance Consultants

State-Shared Taxes And Appropriations

The Tennessee General Assembly adopted the state budget for fiscal year 1996 in late May. Based on the results of its action, cities can expect to receive the following revenues:

General Fund	Per Capita Amount
State Sales Tax	\$53.04
State Beer Tax	.49
Special Petroleum Products Tax (gasoline inspection fee)	2.53
Gross Receipts (TVA in-lieu taxes)	5.58

Total General Revenue Per Capita	\$61.64
State Street Aid Funds	Per Capita Amount
Gasoline & Motor Fuel Taxes (includes \$5.65 "maintenance of effort" requirement)	\$26.70

Total Per Capita (General & State Street Aid Funds)	\$88.34

Also, there's:

- the income tax (statewide projected increase of 5.0 percent, but individual city amounts will fluctuate).
- the corporate excise tax (statewide increase of 5.0 percent, but individual city amounts will fluctuate).
- the mixed drink tax (statewide projected increase of 2.8 percent).
- 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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The University of Tennessee
 Municipal Technical Advisory Service
 600 Henley Street
 Suite 120
 Knoxville, Tennessee 37996-4105



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By sharing information, responding to client requests, and anticipating the ever-changing municipal government environment, MTAS promotes better local government and helps cities develop and sustain effective management and leadership.

MTAS offers assistance in areas such as accounting and finance, administration and personnel, fire, public works, law, ordinance codification, communications, and wastewater management. MTAS houses a comprehensive library and publishes scores of documents annually.

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