



TECHNICAL BULLETIN

MUNICIPAL TECHNICAL ADVISORY SERVICE
THE UNIVERSITY OF TENNESSEE
IN COOPERATION WITH THE TENNESSEE MUNICIPAL LEAGUE

April 19, 1982

Estimate of 1982-83
State Shared Funds for Cities
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<u>General Fund</u>	<u>Per Capita Amount</u>
Sales Tax	\$25.93
Beer Tax	.45
Gasoline Inspection Appropriation	2.79
Gross Receipts Tax - (T.V.A. In Lieu)	3.24
Income Tax	NA
Mixed Drink Tax	NA
Alcoholic Beverage Tax	NA

State Street Aid

Gasoline & Motor Fuel Tax	14.06
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To provide city officials with certain data and background on Sales Tax and Gross Receipts Tax, the following information is offered.

Sales Tax - The states per-capita State Sales Tax estimate reflects a 10% increase over 1981-82. State Sales Tax Revenues are currently increasing at a 7% annual rate.

Gross Receipts Tax-T.V.A. In-Lieu - The basis of apportionment in the 1982/83 Tennessee State Budget reads as follows:

"51½% of the TVA in-lieu of tax payments which exceed state receipts in FY 77-78 of which approximately 65.9% is designated for counties, 28.3% for municipalities, and 5.8% for impacted local areas affected by TVA construction plus an amount equal to that received by local governments in FY 77-78 (4.1 million) (TCA 67-24-101 through 67-24-103)."

Every city will qualify for the per capita amount of \$3.24. In addition, some cities will receive the amount received in 1977-78 and finally those cities that are in T.V.A.'s designated 16 county impact area may receive additional funds. Thus, a city may qualify for a portion of these funds in three different ways:

1. 1977-78 funding level. (See list on the back for these amounts.)
2. Impacted area funding. (Sixteen designated counties and cities within those counties.)
3. Per Capita amount - \$3.24.

1977/78 Gross Receipts Tax
Funding Level for Qualifying Cities

Adamsville	113.08
Alamo	5.81
Athens	144.38
Big Sandy	679.63
Bluff City	450.13
Bradford	23.55
Bristol	3,561.85
Brownsville	164.78
Centerville	158.21
Chattanooga	43,017.98
Clarksville	46.83
Cleveland	762.36
Clinton	2,129.91
Columbia	5,904.25
Cowan	249.70
Cumberland City	13,166.50
Dandridge	810.31
Dayton	2,552.00
Decaturville	75.70
Decherd	21.05
Dunlap	22.86
Elizabethton	1,288.84
Englewood	1,190.83
Erwin	24.35
Estill Springs	2,397.65
Fayetteville	52.30
Franklin	141.91
Friendship	4.88
Greenville	216.70
Harriman	2,998.28
Hohenwald	253.65
Humboldt	3.48
Jackson	1,560.00
Jefferson City	432.49
Johnson City	3,012.00
Kingston	2,819.35

Knoxville	37,516.10
Lafollette	163.59
Lake City	499.88
Lebanon	785.13
Lenoir City	1,524.39
Lewisburg	672.85
Lexington	198.83
Linden	6.88
Loudon	3,272.58
Lynchburg	73.36
Lynnville	55.58
Martin	412.91
McEwen	153.25
McMinnville	258.64
Memphis	193,024.99
Monterey	68.06
Mount Pleasant	366.93
Murfreesboro	931.75
Nashville	6,924.89
New Johnsonville	486.20
Newport	145.20
Niota	1,443.88
Oak Ridge	3,282.89
Parsons	493.96
Petersburg	380.51
Savannah	203.28
Selmer	5.60
Sharon	39.33
Shelbyville	3,955.16
South Pittsburg	319.30
Sparta	379.49
Spring City	1,370.75
Sweetwater	477.84
Tellico Plains	38.36
Tullahoma	674.18
Winchester	3,034.04