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## Hot Topic: State-Shared Taxes and Appropriations (2012-2013) (Revised)

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**July 17, 2012**

**STATE-SHARED TAXES AND APPROPRIATIONS (REVISED)**

**Brad Harris, Finance and Accounting Consultant**

Last year, the U.S. Census Bureau released decennial population figures for the United States, state and local governments. The Tennessee Department of Revenue will use these population figures, which are adjusted annually, to determine the distribution of state-shared taxes beginning July 1, 2012. According to U.S. Census Bureau figures, Tennessee's population for municipalities grew at a rate of about 10 percent from 2000 to 2010. The critical factor for cities in relation to distribution of state-shared tax revenues will be the change from the certified population at June 30, 2011, to the certified population at June 30, 2012.

The Department of Economic and Community Development (ECD) certifies these figures to the Department of Revenue in June of each year for use in the subsequent year's per capita distribution of certain state-shared revenues. The following chart gives a breakdown of what cities may expect to receive during FY 2013. For those cities that are in the process of adopting a budget or have already approved one, financial personnel should review this information to determine if adjustments to the budget document are necessary.

<b>General Fund</b>	<b>Per Capita Amount</b>
State Sales Tax	\$67.87
State Beer Tax	.50
Special Petroleum Products Tax (City Streets and Transportation Revenue)	2.05
Gross Receipts Tax (TVA in lieu of taxes)	10.23
<b>Total General Fund Revenue</b>	<b>\$80.65</b>
<b>State Street Aid Funds</b>	
Gasoline and Motor Fuel Taxes	\$25.65
<b>Total Per Capita (General and State Street Aid Funds)</b>	<b>\$106.30</b>

Estimates of other situs-based taxes  
 will be provided at a later date.

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