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Hot Topic: 1999-2000 State Revenue Estimates

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Hot Topics for Tennessee cities and towns

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1999-2000 State Revenue Estimates

By Dick Phebus
MTAS Finance Consultant

State-Shared Taxes and Appropriations

The Tennessee General Assembly adopted the state budget for fiscal year 1999-2000. Based on this budget, cities can expect to receive the following revenues:

General Fund	Per Capita Amount
State Sales Tax	\$60.92
State Beer Tax	.51
Special Petroleum Products Tax (gasoline inspection fee)	2.42
Gross Receipts (TVA in lieu taxes)	6.35
Total General Revenue Per Capita	\$70.20
State Street Aid Funds	Per Capita Amount
Gasoline and Motor Fuel Taxes	\$27.60
Total Per Capita (General and State Street Aid Funds)	\$97.80

Also, there are:

- The Hall Income Tax. The statewide projected increase is 28 percent, but individual city amounts will fluctuate.
- The Corporate Excise Tax. The statewide revenues should be more than amounts collected in the 1998-99 fiscal year due to the restructure of the tax by the Legislature, but individual city amounts will fluctuate.
- The Mixed Drink Tax. The statewide projected increase is 5.1 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.