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Hot Topic: 2000-2001 State Revenue Estimates

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2000-2001 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 2000-2001. Based on this budget, cities can expect to receive the following revenues:

General Fund	Per Capita Amount
State Sales Tax	\$64.23
State Beer Tax	.54
Special Petroleum Products Tax (gasoline inspection fee)	2.37
Gross Receipts (TVA in lieu taxes)	6.95
Total General Revenue Per Capita	\$74.09
State Street Aid Funds	Per Capita Amount
Gasoline and Motor Fuel Taxes	\$28.02
Total Per Capita (General and State Street Aid Funds)	\$102.11

Also, there are:

- The Hall Income Tax. The statewide projected increase is 5 percent, but individual city amounts will fluctuate.
- The Corporate Excise Tax. The statewide revenues are projected to remain the same as FY 2000.
- The Mixed Drink Tax. The statewide projected increase is 5 percent.
- The Public Safety Salary Supplements is projected to remain the same as FY 2000. 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.