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## Technical Bulletins: Estimate of 1984-85 State Shared Funds for Cities

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# TECHNICAL BULLETIN

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

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February 27, 1984

## Estimate of 1984-85 State Shared Funds for Cities

By W. Ken Joines, Assistant Director

General Fund	
Sales Tax	\$27.83
Beer Tax	0.47
Gasoline Inspection Appropriation	2.80
Gross Receipts Tax - (T.V.A. In Lieu)	3.00
Income Tax (use 1983-84 actual as guide for 1984-85)	
Alcoholic Beverage (use 1983-84 actual as guide for 1984-85)	
Mixed Drink (use 1983-84 actual as guide for 1984-85)	
Corporate Excise Tax (use 1983-84 actual as guide for 1984-85)	
State Street Aid Fund	
Gasoline & Motor Fuel Tax	\$13.26

These estimates are calculated from Governor Alexander's proposed budget for 1984-85. If the budget passed by the General Assembly significantly alters these amounts, MTAS will notify cities within two to three weeks after the legislature adjourns.

The \$3.00 per capita Gross Receipts Tax applies to all cities. Additionally, cities may qualify for impact area funding amounts, plus 1977-78 funding amounts (see MTAS Technical Bulletin dated 5/24/83 for designated cities).

T.C.A. 67-4-813 authorizes the allocation of a portion of the Corporate Excise Tax to qualifying cities and counties. These funds will be distributed during the third quarter (Jan.-March) of the state's fiscal year. The Corporate Excise Tax is not really "new money," but the source will be new. The money will come from the state rather than directly from banks. Qualifying cities have, or will be receiving, their FY-84 money this quarter. It is suggested that you use this amount as a guide for projecting your FY-85 amount.

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