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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-Sharing 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:

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Per Capita Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Sales Tax</td>
<td>$64.23</td>
</tr>
<tr>
<td>State Beer Tax</td>
<td>.54</td>
</tr>
<tr>
<td>Special Petroleum Products Tax (gasoline inspection fee)</td>
<td>2.37</td>
</tr>
<tr>
<td>Gross Receipts (TVA in lieu taxes)</td>
<td>6.95</td>
</tr>
</tbody>
</table>

Total General Revenue Per Capita: $74.09

<table>
<thead>
<tr>
<th>State Street Aid Funds</th>
<th>Per Capita Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gasoline and Motor Fuel Taxes</td>
<td>$28.02</td>
</tr>
</tbody>
</table>

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.