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### Hot Topic: 1996-97 State Revenue Estimates

Ken Joines

*Municipal Technical Advisory Service*

Jim Leuty

*Municipal Technical Advisory Service*

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# Hot Topics for Tennessee cities and towns

May 1, 1996 #20

## 1996-97 State Revenue Estimates

By Ken Joines and Jim Leuty  
MTAS Finance Consultants

### State-Shared Taxes And Appropriations

The Tennessee General Assembly adopted the state budget for fiscal year 1996-97 in late April. Based on the results of its action, cities can expect to receive the following revenues:

| General Fund   | Per Capita Amount |
|--|-------------------|
| State Sales Tax  | \$55.46           |
| State Beer Tax   | .50               |
| Special Petroleum Products Tax<br>(gasoline inspection fee)                          | 2.47              |
| Gross Receipts (TVA in-lieu taxes)   | 5.49              |
|  | -----             |
| Total General Revenue Per Capita   | \$63.92           |
| State Street Aid Funds   | Per Capita Amount |
| Gasoline & Motor Fuel Taxes<br>(includes \$5.65 "maintenance of effort" requirement) | \$26.90           |
|  | -----             |
| Total Per Capita (General & State Street Aid Funds)                                  | \$90.82           |

Also, there is:

- the income tax (statewide projected increase of 4.85 percent, but individual city amounts will fluctuate).
- the corporate excise tax (statewide revenues should be about the same as the 1994-95 fiscal year, but individual city amounts will fluctuate).
- the mixed drink tax (statewide projected increase of 1.6 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.

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The University of Tennessee  
 Municipal Technical Advisory Service  
 600 Henley Street  
 Suite 120  
 Knoxville, Tennessee 37996-4105



## MTAS Mission Statement

The Municipal Technical Advisory Service (MTAS) was created in 1949 by the state legislature to enhance the quality of government in Tennessee municipalities. An agency of The University of Tennessee's Institute for Public Service, MTAS works in cooperation with the Tennessee Municipal League and affiliated organizations to assist municipal officials.

By sharing information, responding to client requests, and anticipating the ever-changing municipal government environment, MTAS promotes better local government and helps cities develop and sustain effective management and leadership.

MTAS offers assistance in areas such as accounting and finance, administration and personnel, fire, public works, law, ordinance codification, communications, and wastewater management. MTAS houses a comprehensive library and publishes scores of documents annually.

MTAS *Hot Topics* are information briefs that provide a timely review of current issues of interest to Tennessee municipal officials. *Hot Topics* are free to Tennessee local, state, and federal government officials and are available to others for \$2 each. Photocopying of this publication in small quantities for educational purposes is encouraged. For permission to copy and distribute large quantities, please contact the MTAS Knoxville office at (615) 974-0411.



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