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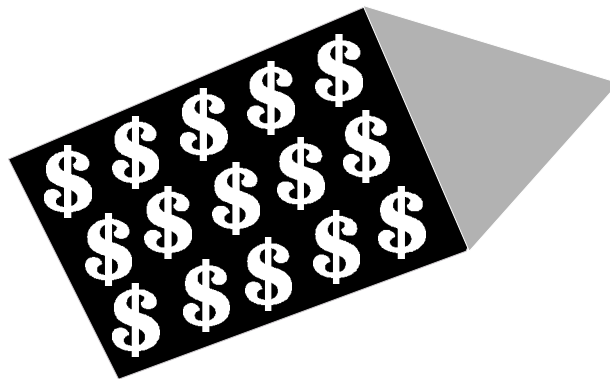
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Appendix A. State-Shared Revenue Sources: Definitions and General Information

Sales and Use Tax

The retail sales and use tax, imposed in 1947, immediately became the state's largest single revenue source. The major purpose in enacting the sales tax was to provide for state and county education programs. The current state sales and use tax rate is six percent and is applied to the sale, use, consumption, distribution, lease, or rental of tangible personal property and of selected services.¹

Gasoline Tax

The gasoline tax was first imposed by the legislature in 1923. The current tax rate is \$.20 per gallon. The gasoline tax is the largest shared revenue source for combined county and municipal governments. Shared gasoline tax revenues are restricted to funding street and road construction and mass transit systems.²

Motor Fuel Tax

The motor fuel tax was enacted in 1941. The tax is imposed on the sale of diesel fuel and alternate vehicle fuels. The tax is \$0.17 per gallon. The state highway fund receives 66.8 percent, state general fund receives 1.2 percent, counties receive (for their highway fund) 21.3 percent, and municipalities receive 10.7 percent.³

Gasoline Inspections Tax (Special Petroleum)

The gasoline inspection tax was enacted in 1899 for the purpose of assuring that gasoline and oil sold in the state met minimum quality standards. The tax was reenacted on January 1, 1979 and imposed at a rate of \$0.01 for each gallon of gasoline and other volatile fuels sold, used, or stored. The state highway fund receives 98 percent of the net collections and the general fund receives two percent. However, before the revenue is distributed, an annual amount of \$12,017,000 is to be set aside monthly to a local government fund to be spent solely for county roads and city streets.⁴

Hall Income Tax

The Hall Income Tax was enacted in 1929 and is levied on certain types of dividend and interest income from stocks and "bonds" as broadly defined in the Tennessee Code Annotated (TCA) Section 67-2-101. The current six percent income tax rate applies only to taxable income received by Tennessee residents – including fiduciaries, administrators, executors, guardians, trustees, partnerships, and associates. The first \$1,250 of each individual's dividend and interest income (\$2,500 on joint returns) is exempt from the Hall Income Tax. Blind persons, certain quadriplegics, pension trusts, profit sharing trusts, and trustees of charitable remainder trusts are

¹ Tennessee Department of Revenue, *Biennial Report, FY 96-97 & 97-98*, June 1999, pp. 28-29.

² *Ibid.*, pp. 19-20.

³ *Ibid.*, p. 25.

⁴ *Ibid.*, p. 30.

exempt from the tax, as are persons 65 years or older whose earnings from all sources is less than \$16,200 (\$27,000 on joint returns).⁵

Gross Receipts Tax – TVA Replacement Revenue

Since 1937, there have been numerous alterations in Tennessee's gross receipts taxes. The largest single portion of reported gross receipts taxes comes from the Tennessee Valley Authority (T.V.A.) payments to Tennessee. These payments are required by federal law and are based on T.V.A. power sales in Tennessee. All gross receipts taxes collected by the Department of Revenue, with the exception of T.V.A. payments, are apportioned to the general fund. T.V.A. payments are shared between the state general fund and county and municipal governments.⁶

Beer Excise Tax

The beer excise tax, also referred to as the beer barrelage tax, was enacted in 1933. In 1981, the rate was increased to \$3.90 per barrel (31 gallons). In addition to the barrelage tax, registration fees are levied. Beer tax revenue from the barrelage tax is divided among state and local governments. The state general fund receives about 67 percent, local governments 20 percent, and the litter control program 13 percent.⁷

Beer Wholesale Tax

This excise tax was enacted in 1953. It is a 17 percent excise tax on the wholesale price collected by the wholesalers from retailers. Approximately 96.5 percent of this tax is distributed to city or county governments on the basis of the situs of sales; 0.5 percent to the Department of Revenue for administration; and three percent to wholesalers to cover their collection costs.⁸

Alcoholic Beverage Tax

Chapter 40 of the Public Acts of 1939 authorized the sale of alcoholic beverages in counties and municipalities of Tennessee, if approved by a local referendum. Presently, the tax rate is \$4.00 per gallon on distilled spirits and \$1.10 per gallon on wine. An additional tax of 15 cents per case is levied on wholesalers for administration and enforcement expenses. In addition, licenses and permits are reissued annually by the Alcoholic Beverage Commission at the following rates: manufacturer, \$1,000; wholesaler, \$1,000; retailer, \$500; winery, \$50; manufacturer's representatives, \$50; wholesaler's representative, \$10; and employee's permit, \$2. The revenue collected from these sources is apportioned according to statutory formulas with approximately 83 percent going to the state general fund and 17 percent to counties.⁹

Corporate Excise Tax

The excise tax was the first of the Tennessee corporate taxes to be enacted (1923). The present rate is six percent of Tennessee net earnings. All corporations, for-profit cooperatives, joint stock associations, business trust, state banks, national banks, and savings and loans must pay the excise

⁵ Ibid., p. 22.

⁶ Ibid., p. 21.

⁷ Ibid., pp. 15-16.

⁸ Ibid.

⁹ Ibid., p. 13.

tax annually on the net earnings from business done in the state. The net earnings of a corporation do not include dividends received from any other corporation if at least 80 percent is owned by the taxpayer.¹⁰

Mixed Drink Tax

The Mixed Drink Tax was enacted in 1967. It is a combination of two separate tax levies: (1) an annual licensing requirement, and (2) a gross receipts tax of 15 percent of the sale price of all alcoholic beverages sold for consumption on the premises. The revenue received from the license fee goes entirely to the general fund, while the gross receipts collections are apportioned as follows: 50 percent to the state general fund earmarked for education, 50 percent to the county or city in which sales were made.¹¹

Crude Oil and Natural Gas Severance Tax

A severance tax on crude oil and natural gas was imposed in 1943. In 1982, the rate was increase to three percent of the sales price of severed oil and natural gas in the state. Of the revenues collected, one-third is returned to the county from which the product was served. The remainder of the tax is allocated to the state general fund.¹²

Coal Severance Tax

The coal severance tax rate is \$0.20 per ton of severed coal in the state. All revenues collected from the \$0.20 tax, less three percent and all penalties and interest collected, are returned to that county in which the coal products were severed for the following specific purposes: one-half for the county educational system and one-half for highway and stream cleaning systems of that county.¹³

¹⁰ Ibid., pp. 17-19.

¹¹ Ibid., pp. 24-25.

¹² Ibid., p. 29.

¹³ Ibid., pp. 29-30.

Appendix B-1. Revenue Received from the Wholesale Beer Tax by Each County, 1999

COUNTY	DISTRIBUTIONS
ANDERSON	\$160,146
BEDFORD	\$118,703
BENTON	\$72,948
BLEDSON	\$52,585
BLOUNT	\$231,888
BRADLEY	\$208,053
CAMPBELL	\$149,786
CANNON	\$83,462
CARROLL	\$96,608
CARTER	\$217,135
CHEATHAM	\$216,915
CHESTER	\$55,888
CLAIBORNE	\$119,646
CLAY	\$252,595
COCKE	\$322,366
COFFEE	\$152,375
CROCKETT	\$108,062
CUMBERLAND	\$275,269
DAVIDSON	SEE NOTE
DECATUR	\$216,281
DEKALB	\$143,879
DICKSON	\$194,422
DYER	\$126,348
FAYETTE	\$121,095
FENTRESS	\$187,639
FRANKLIN	\$158,328
GIBSON	\$60,170
GILES	\$183,084
GRAINGER	\$102,092
GREENE	\$241,501
GRUNDY	\$44,657
HAMBLIN	\$128,800
HAMILTON	\$642,190
HANCOCK	\$10,258

**Appendix B-1. Revenue Received from the Wholesale Beer Tax by Each County, 1999
(Continued)**

COUNTY	DISTRIBUTIONS
HARDEMAN	\$242,161
HARDIN	\$360,236
HAWKINS	\$132,797
HAYWOOD	\$264,249
HENDERSON	\$101,576
HENRY	\$312,787
HICKMAN	\$182,533
HOUSTON	\$41,569
HUMPHREYS	\$116,959
JACKSON	\$76,516
JEFFERSON	\$135,223
JOHNSON	\$131,931
KNOX	\$1,705,422
LAKE	\$12,992
LAUDERDALE	\$123,099
LAWRENCE	\$153,345
LEWIS	\$28,151
LINCOLN	\$104,600
LOUDON	\$102,784
MACON	\$91,719
MADISON	\$302,411
MARION	\$121,593
MARSHALL	\$118,636
MAURY	\$163,225
MCMINN	\$115,726
MCNAIRY	\$36,897
MEIGS	\$93,678
MONROE	\$112,649
MONTGOMERY	\$334,585
MOORE	\$36,103
MORGAN	\$111,145
OBION	\$27,586
OVERTON	\$117,936
PERRY	\$34,180
PICKETT	\$224,109
POLK	\$243,768

Appendix B-1. Revenue Received from the Wholesale Beer Tax by Each County, 1999
(Continued)

COUNTY	DISTRIBUTIONS
PUTNAM	\$229,457
RHEA	\$91,749
ROANE	\$156,851
ROBERTSON	\$185,369
RUTHERFORD	\$372,338
SCOTT	\$64,005
SEQUATCHIE	\$28,119
SEVIER	\$206,667
SHELBY	\$1,410,392
SMITH	\$71,568
STEWART	\$112,577
SULLIVAN	\$570,668
SUMNER	\$313,909
TIPTON	\$216,029
TROUSDALE	\$18,487
UNICOI	\$5,056
UNION	\$105,091
VAN BUREN	\$29,267
WARREN	\$261,734
WASHINGTON	\$307,372
WAYNE	\$171,624
WEAKLEY	\$47,237
WHITE	\$110,097
WILLIAMSON	\$289,766
WILSON	\$366,331
TOTAL	\$17,811,812

Source: Tennessee Department of Revenue, from data supplied to them by the Tennessee Malt Beverage Association.

NOTE: The TN Malt Beverage Association reports all beer wholesale distributions for Metro Nashville-Davidson County under municipal distributions. See Appendix B-2.

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999

<u>MUNICIPALITY</u>	<u>DISTRIBUTIONS</u>
ADAMS	\$0
ADAMSVILLE	69,945
ALAMO	0
ALCOA	383,431
ALEXANDRIA	0
ALGOOD	63,559
ALLARDT	0
ALTAMONT	11,329
ARDMORE	221,266
ARLINGTON	61,065
ASHLAND CITY	102,131
ATHENS	312,888
ATOKA	88,482
ATWOOD	0
AUBURNTOWN	20,353
BAILEYTON	34,513
BANEBERRY	3,332
BARTLETT	465,966
BAXTER	48,267
BEAN STATION	38,775
BEERSHEBA SPRINGS	0
BELL BUCKLE	0
BELLE MEADE	0
BELLS	32,616
BENTON	0
BERRY HILL	82,647
BETHEL SPRINGS	13,007
BIG SANDY	52,928
BIG SPRINGS	0
BLAINE	0
BLUFF CITY	0
BOLIVAR	146,502
BRADEN	0
BRADFORD	0
BRENTWOOD	346,688
BRIGHTON	0
BRISTOL	361,783
BROWNSVILLE	0
BRUCETON	0
BULLS GAP	32,921
BURLISON	0
BURNS	49,079
BYRDSTOWN	0
CALHOUN	0

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
CAMDEN	121,653
CARTHAGE	0
CARYVILLE	41,544
CEDAR HILL	20,397
CELINA	62,505
CENTERTOWN	0
CENTERVILLE	50,273
CHAPEL HILL	0
CHARLESTON	93,633
CHARLOTTE	45,371
CHATTANOOGA	4,153,428
CHURCH HILL	59,129
CLARKSBURG	0
CLARKSVILLE	1,527,483
CLEVELAND	870,681
CLIFTON	33,943
CLINTON	207,068
COALMONT	0
COLLEGEDALE	0
COLLIERVILLE	287,337
COLLINWOOD	4,085
COLUMBIA	735,140
COOKEVILLE	754,860
COOPERTOWN	66,316
COPPERHILL	98,997
CORNERSVILLE	14,201
COTTAGE	0
COVINGTON	239,965
COWAN	44,412
CRAB ORCHARD	26,569
CROSS PLAINS	43,473
CROSSVILLE	381,950
CRUMP	17,023
CUMBERLAND CITY	27,437
CUMBERLAND GAP	116,489
DANDRIDGE	55,718
DAYTON	167,911
DECATUR	57,591
DECATURVILLE	0
DECHERD	66,257
DICKSON	405,364
DOVER	30,841
DOWELLTOWN	0
DOYLE	8,001
DRESDEN	73,506
DUCKTOWN	1
DUNLAP	125,835

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
DYER	0
DYERSBURG	437,529
EAGLEVILLE	0
EAST RIDGE	461,443
EASTVIEW	20,602
ELIZABETHTON	315,555
ELKTON	51,286
ENGLEWOOD	0
ENVILLE	0
ERIN	63,639
ERWIN	118,962
ESTILL SPRINGS	32,043
ETHRIDGE	24,393
ETOWAH	100,739
FAIRVIEW	119,953
FARRAGUT	382,722
FAYETTEVILLE	252,049
FINGER	0
FOREST HILLS	0
FRANKLIN	820,812
FRIENDSHIP	13,033
FRIENDSVILLE	0
GADSDEN	10,871
GAINESBORO	74,789
GALLATIN	477,157
GALLAWAY	23,427
GARLAND	0
GATES	14,464
GATLINBURG	465,169
GERMANTOWN	361,192
GIBSON	8,574
GILT EDGE	0
GLEASON	3,081
GOODLETTSVILLE	349,457
GORDONSVILLE	47,838
GRAND JUNCTION	65,188
GRAYSVILLE	0
GREENBACK	0
GREENBRIER	0
GREENEVILLE	427,701
GREENFIELD	19,633
GRUETLI-LAAGER	34,388
GUYS	25,295
HALLS	35,851
HARRIMAN	176,915
HARROGATE	30,402

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
HARTSVILLE	88,895
HENDERSON	97,890
HENDERSONVILLE	511,497
HENNING	34,034
HENRY	0
HICKORY VALLEY	0
HICKORY WITHE	0
HOHENWALD	124,573
HOLLOW ROCK	34,248
HORNBEAK	0
HORNSBY	14,250
HUMBOLDT	191,069
HUNTINGDON	101,697
HUNTLAND	39,588
HUNTSVILLE	1,361
IRON CITY	2,585
JACKSBORO	32,011
JACKSON	1,474,218
JAMESTOWN	0
JASPER	80,126
JEFFERSON CITY	127,978
JELLICO	226,623
JOHNSON CITY	1,471,802
JONESBOROUGH	107,317
KENTON	13,234
KIMBALL	77,204
KINGSPORT	755,188
KINGSTON	115,056
KINGSTON SPRINGS	62,297
KNOXVILLE	4,655,920
LAFAYETTE	110,690
LAFOLLETTE	228,244
LAGRANGE	5,815
LAKE CITY	108,407
LAKELAND	32,597
LAKESITE	88,660
LAKESITE	0
LAVERGNE	238,399
LAWRENCEBURG	171,784
LEBANON	581,212
LENOIR CITY	193,741
LEWISBURG	267,883
LEXINGTON	282,436
LIBERTY	0
LINDEN	65,608
LIVINGSTON	145,135

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
LOBELVILLE	35,853
LOOKOUT MOUNTAIN	0
LORETTO	29,754
LOUDON	137,679
LOUISVILLE	14,298
LUTTRELL	8,193
LYNCHBURG	6,368
LYNNVILLE	4,346
MADISONVILLE	159,943
MANCHESTER	265,387
MARTIN	170,341
MARYVILLE	635,590
MASON	26,403
MAURY CITY	3,013
MAYNARDVILLE	65,052
MCEWEN	35,802
MCKENZIE	68,867
MCLEMORESVILLE	0
MCMINNVILLE	277,536
MEDINA	15,885
MEDON	0
MEMPHIS	13,140,261
MICHIE	8,119
MIDDLETON	71,101
MIDTOWN	3,901
MILAN	160,010
MILLEDGEVILLE	0
MILLERSVILLE	68,148
MILLINGTON	293,018
MINOR HILL	132,247
MITCHELLVILLE	0
MONTEAGLE	84,021
MONTEREY	0
MORRISON	22,719
MORRISTOWN	640,296
MOSCOW	32,234
MOSHEIM	90,315
MOUNT CARMEL	0
MOUNT JULIET	215,320
MOUNT PLEASANT	99,822
MOUNTAIN CITY	0
MUNFORD	39,151
MURFREESBORO	1,711,636
NASHVILLE ¹	11,870,632
NEW HOPE	11,006
NEW JOHNSONVILLE	89,963

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
NEW MARKET	31,827
NEW TAZEWELL	46,800
NEWBERN	69,065
NEWPORT	251,821
NIOTA	17,974
NOLENSVILLE	29,301
NORMANDY	0
NORRIS	24,499
OAK HILL	0
OAK RIDGE	437,182
OAKDALE	0
OAKLAND	15,508
OBION	14,548
OLIVER SPRINGS	101,771
ONEIDA	129,546
ORLINDA	70,053
ORME	0
PALMER	19,459
PARIS	396,747
PARKERS CROSSROADS	61,685
PARROTTSVILLE	9,225
PARSONS	0
PEGRAM	42,411
PETERSBURG	15,417
PHILADELPHIA	0
PIGEON FORGE	354,835
PIKEVILLE	62,870
PIPERTON	0
PITTMAN CENTER	2,186
PLAINVIEW	10,019
PLEASANT HILL	0
PLEASANT VIEW	33,000
PORTLAND	186,923
POWELLS CROSSROADS	0
PULASKI	221,263
PURYEAR	92,964
RAMER	1
RED BANK	144,758
RED BOILING SPRINGS	0
RIDGELY	22,591
RIDGESIDE	0
RIDGETOP	0
RIPLEY	167,234
RIVES	0
ROCKFORD	16,805
ROCKWOOD	120,851

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
ROGERSVILLE	180,711
ROSSVILLE	34,341
RUTHERFORD	19,841
RUTLEDGE	14,018
SALTILLO	17,042
SAMBURG	38,042
SARDIS	0
SAULSBURY	0
SAVANNAH	164,896
SCOTTS HILL	0
SELMER	143,988
SEVIERVILLE	370,212
SHARON	16,422
SHELBYVILLE	387,820
SIGNAL MOUNTAIN	36,839
SILERTON	0
SLAYDEN	4,619
SMITHVILLE	74,825
SMYRNA	564,350
SNEEDVILLE	29,068
SODDY-DAISY	207,158
SOMERVILLE	135,546
SOUTH CARTHAGE	66,690
SOUTH FULTON	7,928
SOUTH PITTSBURG	130,405
SPARTA	147,839
SPENCER	27,266
SPRING CITY	48,670
SPRING HILL	84,952
SPRINGFIELD	391,177
ST JOSEPH	89,899
STANTON	0
STANTONVILLE	0
SUNBRIGHT	0
SURGOINSVILLE	77,568
SWEETWATER	179,154
TAZEWELL	59,357
TELLICO PLAINS	17,934
TENNESSEE RIDGE	0
THOMPSON'S STATION	17,035
THREE WAY	5,304
TIPTONVILLE	64,605
TOONE	17,817
TOWNSEND	50,183
TRACY CITY	55,327
TRENTON	141,441

Appendix B-2. Revenue Received from the Wholesale Beer Tax by Each Municipality, 1999 (Continued)

MUNICIPALITY	DISTRIBUTIONS
TREZEVANT	38,119
TRIMBLE	8,962
TROY	15,336
TULLAHOMA	381,623
TUSCULUM STATION	4,047
UNICOI	33,386
UNION CITY	239,065
VANLEER	10,404
VIOLA	0
VONORE	56,489
WALDEN	6,585
WARTBURG	67,720
WARTRACE	0
WATAUGA	0
WATERTOWN	0
WAVERLY	63,038
WAYNESBORO	36,777
WESTMORELAND	84,232
WHITE BLUFF	57,926
WHITE HOUSE	114,905
WHITE PINE	62,286
WHITEVILLE	67,822
WHITWELL	75,676
WILLISTON	0
WINCHESTER	187,112
WINFIELD	216,447
WOODBURY	0
WOODLAND MILLS	6,588
YORKVILLE	0
MUNICIPAL TOTAL	\$72,927,481

Source: Tennessee Department of Revenue, from data supplied to them by the Tennessee Malt Beverage Association.

¹Includes all beer wholesale distributions for Metro Nashville-Davidson County.

Appendix C-1. Distribution by County, by Source, 1999

Appendix C-1 provides the state-shared revenue amounts distributed by the state to county governments, by state-shared source, for Fiscal Year 1999.

1999 County Fund Distributions										
County	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline Tax & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Total (minus Severance Taxes. See Note)
ANDERSON	\$108,306	\$62,936	\$3,390	\$95,193	\$1,829,425	\$15,758	\$160,146	\$58,018	\$603,653	\$2,936,824
BEDFORD	88,823	28,043	5,053	83,566	1,645,577	15,758	118,703	35,062	338,536	2,359,120
BENTON	106,956	13,469	0	18,130	1,427,572	15,758	72,948	21,577	817,978	2,494,387
BLED SOE	42,219	8,916	0	8,189	1,397,655	15,758	52,585	18,419	222,137	1,765,877
BLOUNT	269,292	79,275	23,620	202,911	2,209,374	15,758	231,888	76,875	632,893	3,741,886
BRADLEY	237,265	67,972	10,449	108,566	1,866,938	15,758	208,053	61,634	528,541	3,105,175
CAMPBELL	155,467	32,348	3,308	27,915	1,691,769	15,758	149,786	38,543	620,459	2,735,353
CANNON	35,793	9,652	0	14,868	1,259,983	15,758	83,462	14,997	170,849	1,605,362
CARROLL	174,407	25,372	3,774	11,575	1,749,781	15,758	96,608	36,568	368,833	2,482,674
CARTER	122,877	47,495	5,884	49,615	1,689,040	15,758	217,135	46,230	406,003	2,600,037
CHEATHAM	74,460	30,299	0	33,367	1,489,214	15,758	216,915	32,296	258,466	2,150,775
CHESTER	62,846	11,821	0	8,852	1,303,877	15,758	55,888	17,320	175,943	1,652,303
CLAIBORNE	161,169	24,102	2,798	39,142	1,567,666	15,758	119,646	30,892	435,947	2,397,120
CLAY	33,219	6,674	0	9,701	1,201,348	15,758	252,595	11,853	127,709	1,658,856
COCKE	35,562	26,872	515	27,741	1,593,406	15,758	322,366	33,022	378,901	2,434,143
COFFEE	87,914	37,198	0	36,867	1,684,197	15,758	152,375	63,155	428,022	2,505,486
CROCKETT	57,315	12,418	1,379	13,285	1,284,656	15,758	108,062	17,096	168,230	1,678,198
CUMBERLAND	163,699	32,031	27,987	229,904	1,897,338	15,758	275,269	44,052	432,371	3,118,409
DAVIDSON	456,131	471,014	2,792,645	1,415,572	5,790,654	15,758	See Note	376,461	2,161,740	13,479,975
DECATUR	26,113	9,657	3,309	17,551	1,329,184	15,758	216,281	16,909	314,044	1,948,805
DEKALB	89,949	13,299	2,670	85,269	1,333,096	15,758	143,879	18,884	182,790	1,885,593
DICKSON	178,513	32,331	804	35,623	1,701,937	15,758	194,422	38,815	349,839	2,548,042
DYER	169,679	32,140	4,899	30,923	1,720,807	15,758	126,348	39,237	360,265	2,500,055
FAYETTE	127,263	23,859	433	49,940	1,845,143	15,758	121,095	38,424	409,239	2,631,153
FENTRESS	76,689	13,527	0	20,431	1,536,495	15,758	187,639	24,612	275,740	2,150,891
FRANKLIN	61,982	32,021	0	132,536	1,764,087	15,758	158,328	40,371	595,992	2,801,075

GIBSON	161,203	42,979	6,471	41,602	1,917,520	15,758	60,170	50,220	440,282	2,736,205
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Appendix C-1. 1999 County Fund Distributions (Continued)

County	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline Tax & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Total (minus Severance Taxes. See Note)
GILES	179,677	23,737	1,690	60,024	1,746,975	15,758	183,084	35,653	375,163	2,621,759
GRAINGER	94,350	15,764	0	21,478	1,331,227	15,758	102,092	20,095	473,278	2,074,040
GREENE	130,407	51,523	12,947	92,231	2,016,521	15,758	241,501	57,330	507,019	3,125,237
GRUNDY	44,380	12,322	0	5,458	1,382,850	15,758	44,657	19,755	214,259	1,739,438
HAMBLEN	152,703	46,549	0	98,217	1,494,458	15,758	128,800	40,377	425,231	2,402,094
HAMILTON	390,449	263,303	7,636	862,230	3,902,882	15,758	642,190	217,919	1,717,035	8,019,402
HANCOCK	10,335	6,214	0	1,997	1,182,621	15,758	10,258	11,101	124,150	1,362,434
HARDEMAN	141,256	21,751	0	19,500	1,787,363	15,758	242,161	35,749	385,547	2,649,085
HARDIN	48,920	20,871	6,283	45,998	1,686,280	15,758	360,236	32,509	507,455	2,724,310
HAWKINS	66,354	41,095	0	23,606	1,780,277	15,758	132,797	45,468	672,777	2,778,131
HAYWOOD	144,582	17,924	8,552	8,343	1,612,445	15,758	264,249	28,961	309,725	2,410,539
HENDERSON	125,897	20,428	8,890	26,772	1,622,299	15,758	101,576	30,517	383,027	2,335,164
HENRY	171,559	25,856	8,017	96,195	1,716,087	15,758	312,787	35,886	846,647	3,228,793
HICKMAN	65,608	15,449	0	23,841	1,672,033	15,758	182,533	29,337	350,611	2,355,171
HOUSTON	17,168	6,472	0	4,236	1,162,303	15,758	41,569	10,672	194,751	1,452,928
HUMPHREYS	54,366	14,623	0	15,211	1,580,746	15,758	116,959	26,395	748,948	2,573,006
JACKSON	49,912	8,573	0	16,267	1,294,342	15,758	76,516	15,392	171,464	1,648,223
JEFFERSON	80,542	30,445	0	75,063	1,461,455	15,758	135,223	31,213	525,289	2,354,989
JOHNSON	75,386	12,694	0	42,276	1,322,314	15,758	131,931	18,276	234,272	1,852,906
KNOX	785,961	309,606	33,502	1,446,872	4,298,045	15,758	1,705,422	252,554	1,623,154	10,470,874
LAKE	10,986	6,603	0	3,190	1,125,336	15,758	12,992	9,720	101,658	1,286,244
LAUDERDALE	69,257	21,662	1,667	15,895	1,583,185	15,758	123,099	30,070	297,908	2,158,500
LAWRENCE	74,661	32,554	545	30,815	1,835,102	15,758	153,345	42,603	407,885	2,593,268
LEWIS	31,763	9,750	0	7,209	1,277,407	15,758	28,151	15,528	167,755	1,553,321
LINCOLN	85,149	26,349	0	67,560	1,728,929	15,758	104,600	36,494	365,662	2,430,500
LOUDON	181,064	28,821	8,369	149,051	1,399,916	15,758	102,784	28,683	693,427	2,607,873
MACON	103,257	14,817	0	12,323	1,350,296	15,758	91,719	20,136	196,074	1,804,380
MADISON	228,511	71,910	25,920	370,535	2,138,871	15,758	302,411	71,155	539,775	3,764,847
MARION	83,682	22,924	4,641	32,928	1,624,850	15,758	121,593	31,867	588,921	2,527,163
MARSHALL	67,427	19,862	0	21,895	1,467,367	15,758	118,636	25,952	256,439	1,993,336
MAURY	275,536	50,544	0	82,944	1,998,139	15,758	163,225	56,322	648,430	3,290,897

MCMINN	177,749	39,170	7,629	41,800	1,703,549	15,758	115,726	42,364	510,103	2,653,848
MCNAIRY	131,679	20,676	2,765	13,593	1,665,893	15,758	36,897	31,847	333,015	2,252,123

Appendix C-1. 1999 County Fund Distributions (Continued)

County	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline Tax & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payment	Total (minus Severance Taxes. See Note)
MEIGS	28,828	7,408	0	13,877	1,165,839	15,758	93,678	11,249	449,799	1,786,435
MONROE	103,024	28,349	4,363	32,036	1,814,609	15,758	112,649	39,883	882,282	3,032,952
MONTGOMERY	336,346	105,598	0	70,329	2,433,330	15,758	334,585	96,546	664,182	4,056,674
MOORE	0	4,353	332	10,648	1,069,333	15,758	36,103	37,942	99,530	1,273,999
MORGAN	29,273	15,953	0	8,177	1,582,780	15,758	111,145	27,133	300,276	2,090,494
OBION	146,226	29,261	909	60,915	1,730,184	15,758	27,586	38,021	362,022	2,410,881
OVERTON	42,126	16,263	0	16,021	1,493,791	15,758	117,936	24,836	257,832	1,984,563
PERRY	63,893	6,218	0	12,422	1,381,873	15,758	34,180	16,600	316,113	1,847,057
PICKETT	32,229	4,194	0	8,067	1,102,947	15,758	224,109	7,867	87,528	1,482,698
POLK	59,837	12,581	0	21,280	1,461,641	15,758	243,768	22,062	448,856	2,285,783
PUTNAM	243,095	47,373	7,097	73,174	1,749,842	15,758	229,457	47,846	368,446	2,782,087
RHEA	98,787	22,760	0	29,700	1,433,397	15,758	91,749	26,500	640,143	2,358,793
ROANE	117,271	43,550	4,361	88,472	1,673,028	15,758	156,851	43,767	863,669	3,006,724
ROBERTSON	105,788	38,261	0	34,904	1,743,623	15,758	185,369	43,004	366,114	2,532,821
RUTHERFORD	220,778	135,160	28,918	162,201	2,790,602	15,758	372,338	121,554	835,992	4,683,301
SCOTT	100,957	16,929	0	14,466	1,602,168	15,758	64,005	28,168	302,753	2,145,203
SEQUATCHIE	42,214	8,173	0	12,682	1,246,238	15,758	28,119	13,860	160,090	1,527,134
SEVIER	414,175	47,069	0	159,262	1,944,167	15,758	206,667	53,051	492,618	3,332,766
SHELBY	2,068,951	761,988	1,759,411	1,000,859	8,755,598	15,758	1,410,392	607,398	3,599,743	19,980,097
SMITH	146,818	13,042	0	22,987	1,341,027	15,758	71,568	18,971	225,029	1,855,199
STEWART	47,054	8,741	4,925	14,177	1,449,702	15,758	112,577	19,765	1,278,683	2,951,380
SULLIVAN	417,377	132,415	9,584	310,884	2,552,457	15,758	570,668	113,577	882,599	5,005,318
SUMNER	256,701	95,239	355	127,179	2,326,748	15,758	313,909	88,296	652,729	3,876,914
TIPTON	174,027	42,833	716	27,249	1,766,256	15,758	216,029	46,581	377,495	2,666,943
TROUSDALE	35,699	5,459	0	4,141	1,064,124	15,758	18,487	7,444	112,600	1,263,711
UNICOI	36,537	15,260	2,500	35,334	1,219,871	15,758	5,056	17,031	144,152	1,491,499
UNION	48,029	12,628	0	11,858	1,242,793	15,758	105,091	16,089	526,115	1,978,361
VAN BUREN	12,924	4,469	0	1,225	1,220,076	15,758	29,267	11,240	155,596	1,450,554
WARREN	197,331	30,423	21,257	70,096	1,625,372	15,758	261,734	35,724	366,162	2,623,856
WASHINGTON	219,927	85,127	3,276	124,586	2,023,244	15,758	307,372	74,739	517,016	3,371,044

WAYNE	100,934	12,850	4,909	8,891	1,772,776	15,758	171,624	30,785	383,342	2,501,867
WEAKLEY	138,047	29,483	1,522	22,182	1,768,368	15,758	47,237	39,188	378,726	2,440,509

Appendix C-1. 1999 County Fund Distributions (Continued)

County	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline Tax & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payment s	Total (minus Severance Taxes. See Note)
WHITE	74,255	18,526	0	29,910	1,457,015	15,758	110,097	24,981	256,840	1,987,382
WILLIAMSON	343,112	90,105	10,648	403,517	2,333,753	15,758	289,766	85,858	643,538	4,216,055
WILSON	319,674	72,401	1,739	99,658	2,157,889	15,758	366,331	71,932	559,766	3,665,148
TOTAL	\$14,537,886	\$4,579,000	\$4,905,258	\$9,827,750	\$170,176,565	\$1,496,973	\$17,811,812	\$4,748,931	\$47,060,631	\$275,144,805

Source: Tennessee Department of Revenue.

Note: Due to security concerns related to the low volume of filers, this table does not include distributions for coal or gas severance taxes. The TN Malt Beverage Association reports all beer wholesale distributions for Metro Nashville-Davidson County under municipal distributions. See Appendix C-2.

Appendix C-2. Distribution by Municipality, by Source, 1999

Appendix C-2 provides the state-shared revenue amounts distributed by the state to municipal governments, by state-shared source, for Fiscal Year 1999. The Department of Revenue reports the gasoline tax and the motor fuel tax as one category. Not reported here is the alcoholic beverage tax; municipalities received a combined amount of approximately \$1,000 from this tax in FY 99.

Appendix C-2. 1999 Municipal Fund Distribution

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline Tax & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
ADAMS	0	1,444	0	3,479	16,770	295	0	3,606	34,854	60,448
ADAMSVILLE	8,313	4,613	0	10,333	53,575	943	69,945	11,639	111,355	270,715
ALAMO	10,927	6,077	0	6,177	70,593	1,242	0	15,187	146,719	256,921
ALCOA	97,721	17,625	6,355	33,218	204,362	3,637	383,431	44,462	425,602	1,216,414
ALEXANDRIA	5,731	1,795	0	3,953	20,855	367	0	4,485	43,345	80,531
ALGOOD	1,320	6,992	0	3,694	81,090	1,441	63,559	17,620	168,840	344,557
ALLARDT	0	1,498	0	2,464	17,398	306	0	3,742	36,160	61,568
ALTAMONT	0	1,864	0	699	21,655	381	11,329	4,657	45,007	85,592
ARDMORE	4,622	2,130	0	3,205	24,740	435	221,266	5,320	51,420	313,139
ARLINGTON	4,827	4,460	0	23,545	51,775	915	61,065	11,182	107,687	265,455
ASHLAND CITY	7,519	8,140	0	34,876	94,448	1,673	102,131	20,459	196,546	465,793
ATHENS	91,953	31,306	6,763	124,967	363,648	6,396	312,888	97,403	755,800	1,791,125
ATOKA	136	6,494	0	16,058	75,033	1,365	88,482	16,693	156,879	361,140
ATWOOD	0	2,622	0	2,891	30,454	536	0	6,549	63,295	106,347
AUBURNTOWN	0	590	0	2,500	6,856	121	20,353	1,475	14,250	46,145
BAILEYTON	0	997	0	485	11,582	204	34,513	2,494	24,077	74,352
BANEBERRY	0	799	3,681	3,526	9,285	163	3,332	1,997	19,297	42,080
BARTLETT	58,196	88,419	24,895	148,519	1,027,066	18,065	465,966	220,874	2,134,634	4,186,634
BAXTER	5,556	3,170	0	7,278	36,825	648	48,267	7,919	76,536	186,199
BEAN STATION	0	5,944	0	3,476	69,050	1,215	38,775	14,849	143,512	276,822
BEERSHEBA SPRINGS	0	1,466	0	0	17,027	299	0	3,662	35,388	57,842
BELL BUCKLE	0	1,033	0	9,260	11,999	211	0	2,580	24,938	50,022

BELLE MEADE	(3,081)	6,982	18,800	1,598,236	81,106	1,427	0	17,442	168,569	1,889,481
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Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Motor Fuel Tax	Beer Excise Tax				
BELLS	10,591	5,627	0	15,549	65,365	1,150	32,616	14,057	135,853	280,807
BENTON	5,296	3,067	0	3,304	35,625	627	0	7,661	74,042	129,622
BERRY HILL	0	1,972	21,402	2,323	22,912	403	82,647	4,927	47,620	184,207
BETHEL SPRINGS	1,065	1,879	0	2,098	21,826	384	13,007	4,694	45,363	90,316
BIG SANDY	0	0	0	0	0	0	52,928	0	0	52,928
BIG SPRINGS	1,829	1,444	866	4,581	16,770	295	0	4,286	34,854	64,924
BLAINE	0	3,261	0	5,349	37,882	666	0	8,147	78,733	134,038
BLUFF CITY	0	4,124	0	32,290	47,909	843	0	10,753	99,574	195,494
BOLIVAR	38,649	14,680	80	17,353	170,525	2,999	146,502	36,672	354,417	781,877
BRADEN	0	871	0	222	10,113	178	0	2,175	21,019	34,578
BRADFORD	4,481	2,838	0	9,998	32,968	580	0	7,113	68,520	126,498
BRENTWOOD	27,318	54,735	154,480	1,440,870	635,792	11,183	346,688	136,729	1,321,417	4,129,212
BRIGHTON	2,134	2,846	0	4,033	33,054	581	0	7,108	68,698	118,454
BRISTOL	98,167	58,911	92,271	393,669	684,301	12,036	361,783	150,723	1,422,238	3,274,100
BROWNSVILLE	80,966	26,385	0	54,664	306,483	5,391	0	66,075	636,988	1,176,951
BRUCETON	4,840	3,901	0	1,807	45,310	797	0	9,744	94,171	160,569
BULLS GAP	2,038	1,872	0	3,266	21,741	382	32,921	4,675	45,185	112,080
BURLISON	0	1,422	0	816	16,425	299	0	3,656	34,344	56,961
BURNS	1,164	3,409	0	51,187	39,596	696	49,079	8,515	82,295	235,942
BYRDSTOWN	10,281	2,455	0	4,279	28,511	501	0	6,131	59,257	111,416
CALHOUN	577	1,358	0	1,006	15,770	277	0	4,218	32,776	55,982
CAMDEN	17,082	9,314	2,371	29,532	108,169	1,905	121,653	23,297	224,875	538,198
CARTHAGE	88,008	6,090	0	31,350	70,736	1,244	0	15,212	147,015	359,655
CARYVILLE	0	4,380	0	13,582	50,880	895	41,544	10,942	105,749	227,973
CEDAR HILL	0	853	0	6,414	9,913	174	20,397	2,132	20,604	60,487
CELINA	8,888	3,672	0	6,081	42,653	750	62,505	9,173	88,649	222,370
CENTERTOWN	0	817	0	3,347	9,485	167	0	2,040	19,713	35,567
CENTERVILLE	14,085	9,164	39	22,559	106,446	1,872	50,273	23,050	221,236	448,724
CHAPEL HILL	8,076	2,467	0	4,968	28,654	504	0	6,162	59,554	110,385

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
CHARLESTON	3,957	1,606	0	6,235	18,655	328	93,633	4,573	38,773	167,760
CHARLOTTE	1,166	2,976	0	6,207	34,475	617	45,371	7,545	71,870	170,225
CHATTANOOGA	253,643	374,801	1,025,918	2,907,959	4,353,639	76,577	4,153,428	1,007,562	9,048,518	23,202,045
CHURCH HILL	4,029	13,977	1,528	15,059	162,355	2,856	59,129	34,915	337,435	631,282
CLARKSBURG	0	789	0	18	9,170	161	0	1,972	19,060	31,171
CLARKSVILLE	114,472	225,469	272,637	584,843	2,617,848	46,179	1,527,483	564,651	5,443,609	11,397,190
CLEVELAND	116,632	83,018	23,244	591,968	964,330	16,962	870,681	237,131	2,004,244	4,908,209
CLIFTON	4,675	6,699	0	14,716	77,608	1,388	33,943	16,975	161,777	317,781
CLINTON	12,528	23,311	0	77,424	270,772	4,763	207,068	60,360	562,768	1,218,994
COALMONT	0	2,364	0	3,079	27,454	483	0	5,904	57,061	96,345
COLLEGEDALE	5,770	13,040	0	74,224	151,470	2,664	0	33,558	314,813	595,539
COLLIERVILLE	41,650	70,993	9,548	268,869	822,408	14,721	287,337	179,981	1,714,499	3,410,006
COLLINWOOD	14,545	2,494	0	28,824	28,968	510	4,085	6,230	60,207	145,863
COLUMBIA	80,427	78,808	59,274	306,978	915,420	16,101	735,140	202,768	1,902,592	4,297,508
COOKEVILLE	74,411	54,415	171,050	367,776	631,891	11,135	754,860	136,145	1,313,737	3,515,421
COOPERTOWN	0	6,997	0	4,418	81,277	1,430	66,316	17,479	168,925	346,842
COPPERHILL	3,657	1,232	0	3,902	14,313	252	98,997	3,078	29,747	155,179
CORNERSVILLE	2,172	2,164	0	4,850	25,140	442	14,201	5,407	52,251	106,628
COTTAGE	159	231	0	1,167	2,685	47	0	578	5,581	10,448
COVINGTON	48,156	18,414	4,095	44,518	213,892	3,762	239,965	45,998	444,550	1,063,350
COWAN	1,145	4,336	0	3,040	50,366	886	44,412	11,081	104,680	219,947
CRAB ORCHARD	0	2,154	0	1,587	25,026	440	26,569	5,382	52,014	113,172
CROSS PLAINS	0	3,451	0	3,025	40,082	705	43,473	8,620	83,305	182,659
CROSSVILLE	48,730	21,090	37,310	140,884	244,975	4,309	381,950	52,683	509,151	1,441,081
CRUMP	0	4,988	0	1,356	57,937	1,019	17,023	12,460	120,415	215,198
CUMBERLAND CITY	2,813	785	0	1,384	9,113	160	27,437	15,126	18,941	75,759
CUMBERLAND GAP	0	517	0	5,754	5,999	106	116,489	1,290	12,469	142,624
DANDRIDGE	4,387	4,880	0	53,561	56,541	1,011	55,718	13,172	117,852	307,123
DAYTON	13,803	14,580	0	39,183	169,354	2,979	167,911	55,068	351,982	814,860
DECATUR	6,079	3,347	5,428	7,569	38,882	684	57,591	21,813	80,811	222,205

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
DECATURVILLE	3,816	2,162	0	2,414	25,112	442	0	5,476	52,192	91,613
DECHERD	0	5,794	0	14,343	67,307	1,184	66,257	14,496	139,890	309,272
DICKSON	43,709	25,989	29,681	87,268	301,883	5,310	405,364	64,921	627,428	1,591,554
DOVER	11,310	3,298	0	6,256	38,310	674	30,841	8,239	79,623	178,551
DOWELLTOWN	0	758	0	1,174	8,799	155	0	1,892	18,288	31,065
DOYLE	0	1,230	0	325	14,284	251	8,001	3,072	29,688	56,851
DRESDEN	10,386	6,761	9,639	36,813	78,535	1,381	73,506	16,889	163,225	397,135
DUCKTOWN	2,916	1,035	0	3,236	12,027	212	1	2,587	24,997	47,011
DUNLAP	14,709	9,176	0	11,859	106,589	1,875	125,835	22,945	221,533	514,521
DYER	7,327	5,708	0	11,823	66,307	1,166	0	14,260	137,812	244,404
DYERSBURG	92,109	45,522	45,566	204,892	528,749	9,303	437,529	113,745	1,099,002	2,576,417
EAGLEVILLE	1,843	1,232	0	23,621	14,313	252	0	3,078	29,747	74,086
EAST RIDGE	27,951	51,897	7,755	144,621	602,824	10,603	461,443	133,555	1,252,897	2,693,545
EASTVIEW	0	1,385	0	134	16,084	283	20,602	3,459	33,429	75,376
ELIZABETHTON	114,242	32,298	7,194	115,036	375,130	6,602	315,555	82,012	779,747	1,827,816
ELKTON	0	1,102	0	1,885	12,799	225	51,286	2,752	26,601	96,650
ENGLEWOOD	3,873	3,962	0	3,589	46,024	810	0	13,500	95,655	167,412
ENVILLE	0	600	0	669	6,971	123	0	1,499	14,488	24,349
ERIN	7,275	3,901	0	9,248	45,310	797	63,639	9,744	94,171	234,083
ERWIN	10,972	13,800	3,297	35,639	160,298	2,819	118,962	34,497	333,160	713,444
ESTILL SPRINGS	0	3,790	0	15,621	44,024	774	32,043	11,865	91,499	199,617
ETHRIDGE	0	1,390	0	17,629	16,141	284	24,393	3,471	33,548	96,855
ETOWAH	22,581	9,383	0	15,908	108,989	1,917	100,739	29,149	226,520	515,187
FAIRVIEW	2,876	12,017	0	17,876	139,586	2,455	119,953	30,018	290,112	614,894
FARRAGUT	0	40,959	157,268	541,712	475,780	8,369	382,722	102,318	988,851	2,697,980
FAYETTEVILLE	56,526	18,074	9,095	85,362	209,950	3,693	252,049	45,203	436,356	1,116,307
FINGER	0	686	0	1,208	7,971	140	0	1,714	16,566	28,285
FOREST HILLS	0	10,406	9,522	878,413	120,873	2,126	0	25,994	251,221	1,298,555
FRANKLIN	51,993	71,961	219,034	934,814	835,886	14,702	820,812	179,902	1,737,288	4,866,392
FRIENDSHIP	4,928	1,562	0	1,455	18,141	319	13,033	3,906	37,704	81,048

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
FRIENDSVILLE	0	1,948	0	16,455	22,626	398	0	4,866	47,026	93,319
GADSDEN	0	1,517	0	929	17,627	310	10,871	3,791	36,635	71,680
GAINESBORO	11,472	2,629	0	13,907	30,540	537	74,789	6,568	63,473	203,914
GALLATIN	46,560	50,544	38,649	183,107	587,111	10,327	477,157	126,260	1,220,240	2,739,956
GALLAWAY	0	1,999	0	8,527	23,226	409	23,427	4,995	48,273	110,855
GARLAND	0	772	0	7,502	8,971	158	0	1,929	18,644	37,976
GATES	4,529	1,960	0	660	22,769	400	14,464	4,897	47,323	97,003
GATLINBURG	10,014	8,404	314,000	118,281	244,244	1,717	465,169	20,993	1,775,326	2,958,147
GERMANTOWN	81,092	91,319	68,092	1,454,522	1,060,748	18,658	361,192	228,117	2,204,638	5,568,379
GIBSON	1,061	1,065	0	681	12,370	218	8,574	2,660	25,710	52,340
GILT EDGE	0	1,099	0	202	12,770	225	0	2,746	26,541	43,584
GLEASON	18,289	3,460	1,295	19,602	40,196	707	3,081	8,644	83,542	178,816
GOODLETTSVILLE	5,512	30,807	41,141	132,156	357,849	6,294	349,457	76,957	743,746	1,743,919
GORDONSVILLE	11,827	2,516	0	2,369	29,226	514	47,838	6,285	60,742	161,317
GRAND JUNCTION	2,429	898	0	3,619	10,428	183	65,188	2,242	21,672	106,659
GRAYSVILLE	0	3,411	0	1,245	39,625	697	0	12,287	82,355	139,620
GREENBACK	0	1,596	0	11,854	18,541	326	0	5,393	38,535	76,246
GREENBRIER	1,652	9,727	0	19,495	112,988	1,987	0	24,299	234,833	404,981
GREENEVILLE	155,375	35,923	31,772	240,135	417,271	7,339	427,701	89,952	867,249	2,272,717
GREENFIELD	1,577	5,334	0	9,200	61,965	1,090	19,633	13,326	128,787	240,912
GRUETLI-LAAGER	0	4,452	0	0	51,709	910	34,388	11,120	107,471	210,049
GUYS	0	1,222	0	123	14,199	250	25,295	3,053	29,510	73,651
HALLS	8,788	5,979	0	5,873	69,450	1,222	35,851	14,935	144,344	286,441
HARRIMAN	29,039	17,509	9,372	46,228	203,379	3,577	176,915	53,682	422,699	962,399
HARROGATE	0	10,541	0	12,843	122,445	2,154	30,402	26,332	254,486	459,202
HARTSVILLE	11,722	5,568	0	25,334	64,679	1,138	88,895	13,909	134,428	345,673
HENDERSON	28,774	13,670	3,543	23,902	158,784	2,793	97,890	34,147	330,013	693,515
HENDERSONVILLE	17,682	93,629	64,614	396,721	1,087,498	19,137	511,497	233,985	2,260,426	4,685,189
HENNING	1,713	2,917	0	2,101	33,882	596	34,034	7,286	70,420	152,950
HENRY	470	1,168	0	1,260	13,570	239	0	2,918	28,204	47,829

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
HICKORY VALLEY	0	391	0	554	4,542	80	0	977	9,441	15,985
HICKORY WITHE	0	0	0	0	0	0	0	11,759	0	11,759
HOHENWALD	20,107	10,116	0	10,257	117,502	2,067	124,573	25,523	244,214	554,359
HOLLOW ROCK	1,308	2,260	0	2,567	26,254	462	34,248	5,646	54,567	127,312
HORNBEAK	1,583	1,094	0	2,090	12,713	224	0	2,734	26,422	46,860
HORNSBY	0	770	0	1,256	8,942	157	14,250	1,923	18,585	45,882
HUMBOLDT	47,859	24,373	4,391	45,526	283,083	4,983	191,069	60,931	588,437	1,250,653
HUNTINGDON	36,002	10,799	1,325	29,451	125,444	2,206	101,697	26,977	260,721	594,623
HUNTLAND	3,875	2,177	0	5,020	25,283	445	39,588	5,437	52,548	134,372
HUNTSVILLE	743	2,359	0	5,626	27,343	488	1,361	5,966	56,973	100,859
IRON CITY	0	989	0	1,951	11,485	202	2,585	2,470	23,869	43,551
JACKSBORO	0	3,856	0	178,026	44,795	788	32,011	9,633	93,102	362,213
JACKSON	180,871	126,356	237,729	614,194	1,467,735	25,816	1,474,218	317,201	3,253,926	7,698,046
JAMESTOWN	21,768	4,579	0	9,632	53,195	936	0	11,440	110,559	212,108
JASPER	4,566	7,678	0	25,468	89,191	1,569	80,126	19,181	185,373	413,152
JEFFERSON CITY	22,182	15,017	2,921	50,765	174,439	3,068	127,978	37,946	362,551	796,868
JELICO	8,166	6,018	0	5,026	69,907	1,230	226,623	15,034	145,294	477,297
JOHNSON CITY	157,903	130,821	337,036	547,987	1,519,378	26,749	1,471,802	330,062	3,158,352	7,680,090
JONESBOROUGH	23,984	8,613	0	55,208	99,990	1,765	107,317	21,583	207,951	526,412
KENTON	7,437	3,440	0	2,766	39,962	703	13,234	8,595	83,058	159,194
KIMBALL	40	3,057	0	941	35,511	625	77,204	7,637	73,805	198,818
KINGSPORT	211,208	101,839	158,203	861,180	1,182,919	20,810	755,188	254,437	2,458,634	6,004,418
KINGSTON	15,305	11,461	0	58,597	133,129	2,342	115,056	35,996	276,693	648,578
KINGSTON SPRINGS	3,678	5,964	2,058	7,976	69,279	1,219	62,297	14,899	143,987	311,356
KNOXVILLE	681,057	412,826	1,610,596	3,500,021	4,795,337	84,346	4,655,920	1,068,769	9,966,534	26,775,405
LAFAYETTE	29,508	9,479	0	15,514	110,103	1,937	110,690	23,678	228,836	529,744
LAFOLLETTE	30,101	18,156	2,402	57,001	210,893	3,709	228,244	45,517	438,315	1,034,337
LAGRANGE	0	411	0	3,294	4,771	84	5,815	1,026	9,916	25,317
LAKE CITY	541	5,327	2,671	5,313	61,879	1,088	108,407	13,807	128,609	327,643
LAKELAND	0	12,657	0	24,585	145,553	2,728	32,597	33,354	305,951	557,425

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
LAKESITE	0	3,804	0	5,398	44,161	779	88,660	9,817	91,838	244,457
LAKEWOOD	0	4,941	0	2,681	57,394	1,010	0	12,343	119,287	197,656
LAVERGNE	1,259	38,995	0	28,255	452,195	8,040	238,399	98,306	941,608	1,807,056
LAWRENCEBURG	22,520	26,425	6,451	71,811	306,835	5,410	171,784	66,144	637,984	1,315,364
LEBANON	38,525	44,592	81,252	248,437	517,831	9,125	581,212	112,349	1,076,590	2,709,913
LENOIR CITY	50,978	15,283	17,140	60,969	177,525	3,122	193,741	53,160	368,964	940,881
LEWISBURG	22,468	24,990	5,752	117,858	290,284	5,106	267,883	63,099	603,322	1,400,762
LEXINGTON	49,951	17,334	0	36,782	201,351	3,542	282,436	43,500	418,484	1,053,379
LIBERTY	782	962	0	1,518	11,170	196	0	2,402	23,216	40,246
LINDEN	6,348	2,796	0	14,582	32,482	571	65,608	6,992	67,511	196,891
LIVINGSTON	25,390	9,368	2,353	10,372	108,817	1,914	145,135	23,402	226,164	552,915
LOBELVILLE	5,579	2,364	0	2,508	27,454	483	35,853	5,904	57,061	137,205
LOOKOUT MOUNTAIN	0	4,675	0	842,004	54,309	955	0	12,032	112,874	1,026,850
LORETTO	1,775	4,100	0	8,370	47,624	838	29,754	10,242	98,980	201,682
LOUDON	15,761	10,546	2,952	98,884	122,502	2,155	137,679	38,904	254,605	683,988
LOUISVILLE	0	3,579	0	40,446	41,567	731	14,298	8,939	86,392	195,953
LUTTRELL	0	2,752	0	1,291	31,968	562	8,193	6,875	66,442	118,084
LYNCHBURG	24,238	1,161	0	5,721	13,484	237	6,368	2,973	28,026	82,208
LYNNVILLE	0	1,001	0	2,764	11,627	205	4,346	2,556	24,166	46,664
MADISONVILLE	11,185	7,459	0	31,729	86,648	1,524	159,943	25,560	180,088	504,137
MANCHESTER	40,461	19,137	15,893	66,730	222,292	3,910	265,387	47,805	462,006	1,143,620
MARTIN	24,575	24,648	10,024	54,077	286,313	5,036	170,341	61,986	595,068	1,232,069
MARYVILLE	176,589	51,920	15,597	355,276	603,087	10,609	635,590	129,713	1,253,473	3,231,854
MASON	52	2,558	0	454	29,711	523	26,403	6,390	61,751	127,841
MAURY CITY	3,935	2,032	0	2,246	23,598	415	3,013	5,075	49,045	89,358
MAYNARDVILLE	0	3,925	0	3,197	45,595	802	65,052	9,805	94,764	223,141
MCEWEN	743	4,230	0	6,474	49,138	864	35,802	10,721	102,127	210,099
MCKENZIE	17,226	12,782	3,557	28,795	148,470	2,611	68,867	31,929	308,578	622,816
MCLEMORESVILLE	2,616	753	0	26	8,742	154	0	1,880	18,169	32,339
MCMINNVILLE	125,178	28,790	0	136,519	334,423	5,882	277,536	72,177	695,058	1,675,562

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
MEDINA	7,500	1,789	0	8,438	20,758	368	15,885	4,497	43,199	102,434
MEDON	0	573	0	3,805	6,656	117	0	1,431	13,835	26,417
MEMPHIS	1,382,284	1,541,090	1,408,305	10,890,438	17,901,106	314,864	13,140,261	4,046,715	37,205,308	87,830,372
MICHIE	0	1,675	0	1,858	19,455	342	8,119	4,184	40,435	76,069
MIDDLETON	2,062	1,503	0	4,815	17,455	307	71,101	3,754	36,279	137,277
MIDTOWN	0	0	0	0	0	0	3,901	0	0	3,901
MILAN	21,319	18,817	5,234	40,621	218,578	3,845	160,010	47,006	454,287	969,716
MILLEDGEVILLE	0	713	0	2,313	8,285	146	0	1,782	17,219	30,458
MILLERSVILLE	0	10,207	0	1,982	118,559	2,085	68,148	25,497	246,411	472,889
MILLINGTON	21,450	43,940	5,961	43,027	510,405	8,978	293,018	109,764	1,060,815	2,097,359
MINOR HILL	0	915	0	401	10,628	187	132,247	2,285	22,088	168,752
MITCHELLVILLE	0	475	0	1,692	5,514	97	0	1,186	11,460	20,422
MONTEAGLE	0	3,005	2,689	18,904	34,911	614	84,021	7,508	72,558	224,210
MONTEREY	5,153	6,301	0	11,468	73,193	1,287	0	15,808	152,122	265,332
MORRISON	394	1,613	0	6,956	18,741	330	22,719	4,030	38,951	93,734
MORRISTOWN	78,876	54,671	37,385	247,204	635,049	11,170	640,296	136,569	1,319,874	3,161,093
MOSCOW	3,137	1,161	0	29,354	13,484	237	32,234	2,900	28,026	110,533
MOSHEIM	0	3,859	0	3,905	44,824	788	90,315	9,640	93,161	246,492
MOUNT CARMEL	6,857	10,342	0	5,249	120,131	2,113	0	25,834	249,677	420,203
MOUNT JULIET	0	26,570	0	127,016	307,850	5,504	215,320	67,292	641,651	1,391,203
MOUNT PLEASANT	9,970	10,522	0	14,249	122,216	2,150	99,822	26,650	254,011	539,590
MOUNTAIN CITY	28,001	5,603	0	18,959	65,079	1,145	0	13,995	135,259	268,041
MUNFORD	6,142	9,976	0	7,700	115,596	2,065	39,151	25,251	240,909	446,791
MURFREESBORO	103,080	144,863	273,319	618,029	1,679,557	29,901	1,711,636	366,522	3,498,117	8,425,025
NASHVILLE	2,374,128	911,145	2,155,130	7,265,617	10,583,743	186,158	11,870,632	2,282,993	23,796,724	61,426,270
NEW HOPE	0	2,211	0	2,410	25,658	454	11,006	5,548	53,377	100,662
NEW JOHNSONVILLE	2,000	4,707	0	6,249	54,680	962	89,963	12,245	113,646	284,452
NEW MARKET	0	3,163	0	28,308	36,739	646	31,827	7,901	76,358	184,942
NEW TAZEWELL	0	4,584	0	23,554	53,252	937	46,800	11,452	110,677	251,256
NEWBERN	8,853	7,054	0	23,842	81,934	1,441	69,065	17,620	170,291	380,100

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
NEWPORT	27,319	17,519	9,535	43,345	203,493	3,579	251,821	43,907	422,937	1,023,454
NIOTA	4,855	2,064	0	10,981	23,969	422	17,974	7,854	49,817	117,935
NOLENSVILLE	204	4,560	0	8,824	52,966	932	29,301	11,391	110,083	218,261
NORMANDY	0	290	0	2,264	3,371	59	0	725	7,006	13,716
NORRIS	12,170	3,205	0	34,378	37,225	655	24,499	8,005	77,367	197,503
OAK HILL	0	10,578	0	336,336	122,873	2,161	0	26,424	255,377	753,750
OAK RIDGE	51,915	67,167	74,969	547,747	780,206	13,723	437,182	197,717	1,621,564	3,792,190
OAKDALE	0	659	0	766	7,656	135	0	1,647	15,913	26,775
OAKLAND	4,176	1,732	0	10,227	19,968	368	15,508	4,503	41,851	98,334
OBION	2,983	3,052	0	4,259	35,454	624	14,548	7,624	73,686	142,230
OLIVER SPRINGS	17,732	8,443	0	16,294	98,076	1,725	101,771	24,441	203,839	472,321
ONEIDA	16,366	8,613	1,945	46,972	100,047	1,760	129,546	21,515	207,935	534,699
ORLINDA	0	1,281	0	4,818	14,884	262	70,053	3,201	30,935	125,434
ORME	0	369	0	0	4,285	75	0	922	8,906	14,558
PALMER	0	2,157	0	29	25,055	441	19,459	5,388	52,073	104,602
PARIS	46,350	24,139	9,131	135,079	280,400	4,932	396,747	60,301	582,777	1,539,857
PARKERS CROSSROADS	0	586	0	274	6,788	122	61,685	1,487	14,153	85,095
PARROTTSVILLE	0	347	0	1,584	4,028	71	9,225	866	8,372	24,494
PARSONS	13,019	5,443	0	27,521	63,222	1,112	0	14,090	131,400	255,807
PEGRAM	0	4,742	0	10,305	55,080	969	42,411	11,845	114,477	239,829
PETERSBURG	2,305	1,505	0	3,352	17,484	308	15,417	4,140	36,338	80,851
PHILADELPHIA	0	1,139	0	470	13,227	233	0	3,847	27,491	46,408
PIGEON FORGE	8,381	9,803	0	41,626	249,414	2,003	354,835	24,495	2,728,952	3,419,511
PIKEVILLE	10,596	4,501	0	33,293	52,280	920	62,870	11,243	108,658	284,361
PIPERTON	0	1,505	0	1,586	17,484	308	0	3,760	36,338	60,981
PITTMAN CENTER	0	1,176	0	1,439	13,656	240	2,186	2,937	28,382	50,016
PLAINVIEW	0	4,252	0	88	49,395	869	10,019	10,623	102,661	177,907
PLEASANT HILL	0	1,392	0	21,217	16,170	284	0	3,477	33,607	76,148
PLEASANT VIEW	0	5,271	0	3,569	61,222	1,077	33,000	13,166	127,243	244,548
PORTLAND	21,422	15,223	0	26,594	176,689	3,124	186,923	38,196	367,558	835,728

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
POWELLS CROSSROADS	0	2,701	0	9,398	31,368	552	0	6,746	65,195	115,959
PULASKI	25,799	19,469	9,422	74,934	226,148	3,978	221,263	48,634	470,022	1,099,668
PURYEAR	466	1,827	0	5,332	21,226	373	92,964	4,565	44,117	170,871
RAMER	0	829	0	1,696	9,628	169	1	2,070	20,010	34,403
RED BANK	14,697	30,300	0	60,381	351,964	6,191	144,758	77,977	731,515	1,417,782
RED BOILING SPRINGS	7,560	2,773	0	6,508	32,180	569	0	6,961	66,950	123,500
RIDGELY	2,432	4,444	0	10,094	51,623	908	22,591	11,102	107,293	210,487
RIDGESIDE	0	984	0	35,169	11,427	201	0	2,532	23,750	74,064
RIDGETOP	1,789	4,877	0	2,029	56,586	1,003	0	12,263	117,765	196,312
RIPLEY	35,112	17,660	3,327	33,943	204,890	3,632	167,234	44,407	426,416	936,621
RIVES	1,864	846	0	969	9,828	173	0	2,113	20,425	36,218
ROCKFORD	0	1,773	0	40,500	20,598	362	16,805	4,430	42,810	127,278
ROCKWOOD	8,509	13,291	27	19,234	154,384	2,715	120,851	38,474	320,869	678,355
ROGERSVILLE	18,279	10,576	2,814	60,053	122,845	2,161	180,711	26,418	255,318	679,173
ROSSVILLE	3,130	716	0	42,384	8,313	146	34,341	1,788	17,278	108,097
RUTHERFORD	3,960	3,205	0	32,981	37,225	655	19,841	8,005	77,367	183,238
RUTLEDGE	0	2,951	0	21,928	34,282	603	14,018	7,373	71,251	152,407
SALTILLO	0	1,018	0	0	11,827	208	17,042	2,544	24,582	57,221
SAMBURG	0	920	0	0	10,685	188	38,042	2,298	22,207	74,339
SARDIS	3,205	1,122	0	723	13,027	229	0	2,802	27,076	48,183
SAULSBURY	0	290	0	1,389	3,371	59	0	725	7,006	12,841
SAVANNAH	15,320	16,987	0	45,009	197,153	3,487	164,896	42,835	410,149	895,835
SCOTTS HILL	2,868	1,719	0	1,856	19,969	351	0	4,294	41,504	72,562
SELMER	26,150	10,954	1,794	18,850	127,244	2,238	143,988	27,370	264,462	623,049
SEVIERVILLE	72,457	24,504	5,854	147,440	284,082	5,060	370,212	61,868	591,727	1,563,204
SHARON	12,492	2,575	0	8,559	29,911	526	16,422	6,472	62,167	139,125
SHELBYVILLE	56,363	37,453	13,520	109,758	434,481	7,707	387,820	98,182	904,339	2,049,622
SIGNAL MOUNTAIN	3,726	18,313	4,413	565,499	212,721	3,742	36,839	47,128	442,115	1,334,495
SILERTON	0	251	0	0	2,914	51	0	627	6,056	9,899
SLAYDEN	0	273	0	1,322	3,171	56	4,619	682	6,591	16,714

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
SMITHVILLE	31,815	9,476	0	40,458	110,074	1,936	74,825	23,672	228,777	521,033
SMYRNA	7,477	58,350	0	54,900	675,954	12,099	564,350	147,923	1,409,169	2,930,221
SNEEDVILLE	0	3,576	0	1,143	41,539	731	29,068	8,933	86,333	171,323
SODDY-DAISY	5,172	26,033	0	47,124	302,398	5,319	207,158	66,996	628,497	1,288,697
SOMERVILLE	11,461	6,377	0	22,150	74,078	1,303	135,546	15,931	153,963	420,808
SOUTH CARTHAGE	4,845	2,859	0	2,750	33,129	591	66,690	7,231	69,033	187,127
SOUTH FULTON	3,498	6,611	0	20,580	76,792	1,351	7,928	16,514	159,603	292,878
SOUTH PITTSBURG	7,028	8,104	0	33,949	94,133	1,656	130,405	20,563	195,645	491,483
SPARTA	51,096	11,513	0	42,360	133,729	2,352	147,839	29,138	277,940	695,967
SPENCER	0	2,767	0	1,620	32,140	565	27,266	6,912	66,798	138,068
SPRING CITY	18,667	5,408	0	15,024	62,822	1,105	48,670	20,851	130,568	303,116
SPRING HILL	3,184	14,278	0	26,320	165,155	2,984	84,952	36,488	344,880	678,241
SPRINGFIELD	30,804	31,722	1,595	110,454	367,842	6,542	391,177	79,985	765,989	1,786,110
ST JOSEPH	109	2,078	0	1,535	24,140	425	89,899	5,191	50,173	173,550
STANTON	0	1,198	0	1,498	13,913	245	0	2,992	28,916	48,761
STANTONVILLE	0	699	0	217	8,113	143	0	1,745	16,863	27,779
SUNBRIGHT	0	1,404	1,217	1,249	16,313	287	0	3,508	33,904	57,882
SURGOINSVILLE	0	4,065	0	1,686	47,224	831	77,568	10,156	98,149	239,678
SWEETWATER	18,126	12,555	4,688	31,693	145,842	2,565	179,154	43,500	303,116	741,239
TAZEWELL	0	5,288	0	30,596	61,422	1,080	59,357	13,209	127,659	298,611
TELLICO PLAINS	5,713	2,113	0	5,052	24,540	432	17,934	7,277	51,004	114,066
TENNESSEE RIDGE	0	3,126	0	712	36,311	639	0	7,809	75,467	124,063
THOMPSON'S STATION	0	3,138	0	22,446	36,453	641	17,035	7,839	75,764	163,317
THREE WAY	0	0	0	0	0	0	5,304	0	0	5,304
TIPTONVILLE	4,271	5,285	0	12,054	61,394	1,080	64,605	13,203	127,599	289,491
TOONE	1,364	686	0	2,318	7,971	140	17,817	1,714	16,566	48,576
TOWNSEND	0	809	0	21,748	9,399	165	50,183	2,021	19,535	103,861
TRACY CITY	3,325	3,827	0	11,182	44,453	782	55,327	9,560	92,389	220,845
TRENTON	25,895	11,894	11,726	36,212	138,157	2,430	141,441	29,711	287,143	684,610
TREZEVANT	2,324	2,150	0	850	24,969	439	38,119	5,370	51,895	126,114

Appendix C-2. 1999 Municipal Fund Distributions (Continued)

MUNICIPALITY	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline		Beer Wholesale Tax	T.V.A. Payments	Sales & Use Tax	Total
					Tax & Motor Fuel Tax	Beer Excise Tax				
TRIMBLE	1,251	1,884	0	2,801	21,883	385	8,962	4,706	45,482	87,354
TROY	9,571	2,575	0	6,541	29,911	526	15,336	6,433	62,167	133,060
TULLAHOMA	49,404	42,565	60,977	234,903	494,163	8,722	381,623	107,311	1,027,671	2,407,339
TUSCULUM STATION	0	5,330	0	8,042	61,908	1,089	4,047	13,314	128,668	222,397
UNICOI	0	7,233	0	3,946	84,020	1,478	33,386	18,069	174,625	322,757
UNION CITY	89,311	26,473	19,785	102,331	307,511	5,409	239,065	66,131	639,125	1,495,142
VANLEER	467	908	0	986	10,542	185	10,404	2,267	21,910	47,668
VIOLA	0	303	0	1,362	3,514	62	0	756	7,303	13,299
VONORE	1,091	2,210	0	4,176	25,575	461	56,489	7,736	53,390	151,128
WALDEN	0	4,415	0	87,884	51,280	902	6,585	11,361	106,580	269,008
WARTBURG	0	2,292	0	4,538	26,626	468	67,720	5,726	55,339	162,709
WARTRACE	0	1,215	0	10,442	14,113	248	0	3,035	29,332	58,385
WATAUGA	0	957	0	1,099	11,113	195	0	2,390	23,097	38,851
WATERTOWN	3,258	3,330	0	11,374	38,682	680	0	8,319	80,395	146,038
WAVERLY	16,548	9,885	2,833	44,458	114,817	2,020	63,038	24,692	238,633	516,922
WAYNESBORO	35,899	5,831	0	11,748	67,736	1,191	36,777	14,567	140,781	314,530
WESTMORELAND	8,184	4,985	0	4,147	57,908	1,019	84,232	12,453	120,356	293,283
WHITE BLUFF	2,629	4,889	0	6,962	56,794	999	57,926	12,214	118,040	260,454
WHITE HOUSE	13,588	14,154	0	21,579	164,338	2,899	114,905	35,449	341,738	708,651
WHITE PINE	3,159	4,417	0	10,637	51,309	902	62,286	11,034	106,640	250,385
WHITEVILLE	1,715	6,265	0	4,991	72,113	1,344	67,822	16,428	151,419	322,097
WHITWELL	1,598	3,989	0	6,085	46,338	815	75,676	9,965	96,308	240,774
WILLISTON	0	1,050	0	951	12,199	215	0	2,623	25,354	42,392
WINCHESTER	25,435	16,446	7,764	81,468	191,038	3,360	187,112	44,117	397,049	953,788
WINFIELD	0	1,788	0	1,798	20,769	365	216,447	4,467	43,167	288,801
WOODBURY	23,398	5,625	0	28,390	65,336	1,149	0	14,051	135,793	273,743
WOODLAND MILLS	0	979	0	45	11,370	200	6,588	2,445	23,632	45,259
YORKVILLE	0	853	0	8,636	9,913	174	0	2,132	20,604	42,312
MUNICIPAL TOTAL	9,836,980	7,318,000	9,668,220	47,681,096	85,268,285	1,496,973	72,927,481	18,905,133	182,745,185	435,847,352

Note: The TN Malt Beverage Association reports all beer wholesale distributions for Metro Nashville-Davidson County under municipal distributions.

Source: Tennessee Department of Revenue. Totals shown here do not include distributions reported by the Dept. of Revenue under the category "municipal" that do not go directly to municipalities.

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999

Appendix C-3 provides the state-shared revenue amounts for each source, excluding severance taxes (see note), with municipal and county government amounts summed for each county area, for Fiscal Year 1999.

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Anderson County	\$191,845	\$159,971	\$72,467	\$709,416	\$2,956,568	\$35,583	\$953,341	\$58,018	\$877,531	\$2,342,631	\$8,357,371
Clinton	12,528	23,311	0	77,424	270,772	4,763	207,068	0	60,360	562,768	1,218,994
Lake City (pt.)	516	5,077	2,546	5,064	58,976	1,037	103,321	0	13,159	122,576	312,271
Norris	12,170	3,205	0	34,378	37,225	655	24,499	0	8,005	77,367	197,504
Oak Ridge (pt.)	46,072	59,607	66,531	486,096	692,391	12,178	387,976	0	175,463	1,439,052	3,365,367
Oliver Springs (pt.)	12,254	5,835	0	11,260	67,778	1,192	70,332	0	16,891	140,869	326,411
County Government	108,306	62,936	3,390	95,193	1,829,425	15,758	160,146	58,018	603,653	0	2,936,824
Bedford County	145,186	68,034	18,573	215,290	2,109,541	23,983	506,524	35,062	443,058	965,615	4,530,864
Bell Buckle	0	1,033	0	9,260	11,999	211	0	0	2,580	24,938	50,021
Normandy	0	290	0	2,264	3,371	59	0	0	725	7,006	13,715
Shelbyville	56,363	37,453	13,520	109,758	434,481	7,707	387,820	0	98,182	904,339	2,049,623
Wartrace	0	1,215	0	10,442	14,113	248	0	0	3,035	29,332	58,385
County Government	88,823	28,043	5,053	83,566	1,645,577	15,758	118,703	35,062	338,536	0	2,359,120
Benton County	124,038	22,783	2,371	47,662	1,535,741	17,663	247,529	21,577	841,275	224,875	3,085,513
Big Sandy	0	0	0	0	0	0	52,928	0	0	0	52,928
Camden	17,082	9,314	2,371	29,532	108,169	1,905	121,653	0	23,297	224,875	538,198
County Government	106,956	13,469	0	18,130	1,427,572	15,758	72,948	21,577	817,978	0	2,494,387
Bledsoe County	52,815	13,417	0	41,482	1,449,935	16,678	115,455	18,419	233,380	108,658	2,050,238
Pikeville	10,596	4,501	0	33,293	52,280	920	62,870	0	11,243	108,658	284,361
County Government	42,219	8,916	0	8,189	1,397,655	15,758	52,585	18,419	222,137	0	1,765,877
Blount County	543,602	156,929	45,572	710,554	3,111,013	31,660	1,332,196	76,875	827,324	1,874,838	8,710,562
Alcoa	97,721	17,625	6,355	33,218	204,362	3,637	383,431	0	44,462	425,602	1,216,413
Friendsville	0	1,948	0	16,455	22,626	398	0	0	4,866	47,026	93,319
Louisville	0	3,579	0	40,446	41,567	731	14,298	0	8,939	86,392	195,952
Maryville	176,589	51,920	15,597	355,276	603,087	10,609	635,590	0	129,713	1,253,473	3,231,854
Rockford	0	1,773	0	40,500	20,598	362	16,805	0	4,430	42,810	127,278
Townsend	0	809	0	21,748	9,399	165	50,183	0	2,021	19,535	103,860

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
County Government	269,292	79,275	23,620	202,911	2,209,374	15,758	231,888	76,875	632,893	0	3,741,886
Bradley County	357,854	152,596	33,693	706,769	2,849,923	33,048	1,172,367	61,634	770,245	2,043,017	8,181,145
Charleston	3,957	1,606	0	6,235	18,655	328	93,633	0	4,573	38,773	167,760
Cleveland	116,632	83,018	23,244	591,968	964,330	16,962	870,681	0	237,131	2,004,244	4,908,210
County Government	237,265	67,972	10,449	108,566	1,866,938	15,758	208,053	61,634	528,541	0	3,105,175
Campbell County	193,760	65,008	5,835	281,800	2,071,147	22,431	683,294	38,543	702,233	788,493	4,852,543
Caryville	0	4,380	0	13,582	50,880	895	41,544	0	10,942	105,749	227,972
Jacksboro	0	3,856	0	178,026	44,795	788	32,011	0	9,633	93,102	362,211
Jellico	8,166	6,018	0	5,026	69,907	1,230	226,623	0	15,034	145,294	477,298
LaFollette	30,101	18,156	2,402	57,001	210,893	3,709	228,244	0	45,517	438,315	1,034,338
Lake City (pt.)	25	250	125	249	2,903	51	5,086	0	648	6,033	15,370
County Government	155,467	32,348	3,308	27,915	1,691,769	15,758	149,786	38,543	620,459	0	2,735,353
Cannon County	59,191	15,867	0	45,758	1,332,175	17,028	103,815	14,997	186,375	150,043	1,925,249
Auburntown	0	590	0	2,500	6,856	121	20,353	0	1,475	14,250	46,145
Woodbury	23,398	5,625	0	28,390	65,336	1,149	0	0	14,051	135,793	273,742
County Government	35,793	9,652	0	14,868	1,259,983	15,758	83,462	14,997	170,849	0	1,605,362
Carroll County	237,682	60,655	8,441	76,239	2,159,620	22,966	335,377	36,568	456,970	851,806	4,246,324
Atwood	0	2,622	0	2,891	30,454	536	0	0	6,549	63,295	106,347
Bruceton	4,840	3,901	0	1,807	45,310	797	0	0	9,744	94,171	160,570
Clarksburg	0	789	0	18	9,170	161	0	0	1,972	19,060	31,170
Hollow Rock	1,308	2,260	0	2,567	26,254	462	34,248	0	5,646	54,567	127,312
Huntingdon	36,002	10,799	1,325	29,451	125,444	2,206	101,697	0	26,977	260,721	594,622
McKenzie (pt.)	16,185	12,009	3,342	27,055	139,497	2,453	64,705	0	29,999	289,928	585,173
McLemoresville	2,616	753	0	26	8,742	154	0	0	1,880	18,169	32,340
Trezevant	2,324	2,150	0	850	24,969	439	38,119	0	5,370	51,895	126,116
County Government	174,407	25,372	3,774	11,575	1,749,781	15,758	96,608	36,568	368,833	0	2,482,674
Carter County	240,433	83,495	20,152	177,251	2,107,172	23,116	563,581	46,230	497,333	869,133	4,627,897
Elizabethton	114,242	32,298	7,194	115,036	375,130	6,602	315,555	0	82,012	779,747	1,827,816
Johnson City (pt.)	3,314	2,746	7,074	11,501	31,889	561	30,891	0	6,927	66,289	161,193
Watauga	0	957	0	1,099	11,113	195	0	0	2,390	23,097	38,851
County Government	122,877	47,495	5,884	49,615	1,689,040	15,758	217,135	46,230	406,003	0	2,600,037
Cheatham County	85,657	54,416	2,058	90,093	1,769,243	20,696	456,755	32,296	318,835	582,253	3,412,302

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Ashland City	7,519	8,140	0	34,876	94,448	1,673	102,131	0	20,459	196,546	465,792
Kingston Springs	3,678	5,964	2,058	7,976	69,279	1,219	62,297	0	14,899	143,987	311,357
Pegram	0	4,742	0	10,305	55,080	969	42,411	0	11,845	114,477	239,829
Pleasant View	0	5,271	0	3,569	61,222	1,077	33,000	0	13,166	127,243	244,548
County Government	74,460	30,299	0	33,367	1,489,214	15,758	216,915	32,296	258,466	0	2,150,775
Chester County	91,620	26,323	3,543	34,163	1,472,333	18,721	153,777	17,320	212,169	350,114	2,380,084
Enville (pt.)	0	600	0	669	6,971	123	0	0	1,499	14,488	24,350
Henderson	28,774	13,670	3,543	23,902	158,784	2,793	97,890	0	34,147	330,013	693,516
Milledgeville (pt.)	0	228	0	740	2,652	47	0	0	570	5,512	9,751
Silerton (pt.)	0	4	0	0	49	1	0	0	10	101	165
County Government	62,846	11,821	0	8,852	1,303,877	15,758	55,888	17,320	175,943	0	1,652,303
Claiborne County	161,169	45,032	2,798	111,889	1,810,784	20,035	372,693	30,892	488,230	505,291	3,548,813
Cumberland Gap	0	517	0	5,754	5,999	106	116,489	0	1,290	12,469	142,624
Harrogate	0	10,541	0	12,843	122,445	2,154	30,402	0	26,332	254,486	459,203
New Tazewell	0	4,584	0	23,554	53,252	937	46,800	0	11,452	110,677	251,256
Tazewell	0	5,288	0	30,596	61,422	1,080	59,357	0	13,209	127,659	298,611
County Government	161,169	24,102	2,798	39,142	1,567,666	15,758	119,646	30,892	435,947	0	2,397,120
Clay County	42,107	10,346	0	15,782	1,244,001	16,508	315,100	11,853	136,882	88,649	1,881,227
Celina	8,888	3,672	0	6,081	42,653	750	62,505	0	9,173	88,649	222,371
County Government	33,219	6,674	0	9,701	1,201,348	15,758	252,595	11,853	127,709	0	1,658,856
Cocke County	62,881	44,738	10,050	72,670	1,800,927	19,408	583,413	33,022	423,674	431,309	3,482,091
Newport	27,319	17,519	9,535	43,345	203,493	3,579	251,821	0	43,907	422,937	1,023,455
Parrottsville	0	347	0	1,584	4,028	71	9,225	0	866	8,372	24,493
County Government	35,562	26,872	515	27,741	1,593,406	15,758	322,366	33,022	378,901	0	2,434,143
Coffee County	175,019	96,522	73,463	325,377	2,373,045	27,902	778,065	63,155	577,143	1,432,265	5,921,957
Manchester	40,461	19,137	15,893	66,730	222,292	3,910	265,387	0	47,805	462,006	1,143,621
Tullahoma (pt.)	46,644	40,187	57,570	221,780	466,556	8,235	360,303	0	101,316	970,259	2,272,850
County Government	87,914	37,198	0	36,867	1,684,197	15,758	152,375	63,155	428,022	0	2,505,486
Crockett County	87,696	29,233	1,379	39,641	1,479,980	19,194	167,595	17,096	210,246	405,956	2,458,016
Alamo	10,927	6,077	0	6,177	70,593	1,242	0	0	15,187	146,719	256,922
Bells	10,591	5,627	0	15,549	65,365	1,150	32,616	0	14,057	135,853	280,808
Friendship	4,928	1,562	0	1,455	18,141	319	13,033	0	3,906	37,704	81,048

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Gadsden	0	1,517	0	929	17,627	310	10,871	0	3,791	36,635	71,680
Maury City	3,935	2,032	0	2,246	23,598	415	3,013	0	5,075	49,045	89,359
County Government	57,315	12,418	1,379	13,285	1,284,656	15,758	108,062	17,096	168,230	0	1,678,198
Cumberland County	212,429	56,667	65,297	393,592	2,183,509	20,791	683,788	44,052	493,913	594,772	4,748,810
Crab Orchard	0	2,154	0	1,587	25,026	440	26,569	0	5,382	52,014	113,172
Crossville	48,730	21,090	37,310	140,884	244,975	4,309	381,950	0	52,683	509,151	1,441,082
Pleasant Hill	0	1,392	0	21,217	16,170	284	0	0	3,477	33,607	76,147
County Government	163,699	32,031	27,987	229,904	1,897,338	15,758	275,269	44,052	432,371	0	3,118,409
Davidson County	2,831,115	1,438,751	5,026,126	11,591,252	17,031,770	213,479	12,196,443	376,461	4,586,109	25,163,005	80,454,512
Belle Meade	-3,081	6,982	18,800	1,598,236	81,106	1,427	0	0	17,442	168,569	1,889,481
Berry Hill	0	1,972	21,402	2,323	22,912	403	82,647	0	4,927	47,620	184,206
Forest Hills	0	10,406	9,522	878,413	120,873	2,126	0	0	25,994	251,221	1,298,555
Goodlettsville (pt.)	3,835	21,437	28,627	91,959	249,004	4,380	243,164	0	53,549	517,524	1,213,480
Lakewood	0	4,941	0	2,681	57,394	1,010	0	0	12,343	119,287	197,656
Nashville	2,374,128	911,145	2,155,130	7,265,617	10,583,743	186,158	11,870,632	0	2,282,993	23,796,724	61,426,270
Oak Hill	0	10,578	0	336,336	122,873	2,161	0	0	26,424	255,377	753,749
Ridgetop (pt.)	102	277	0	115	3,211	57	0	0	696	6,682	11,139
County Government	456,131	471,014	2,792,645	1,415,572	5,790,654	15,758	See Notes	376,461	2,161,740	0	13,479,975
Decatur County	43,936	17,854	3,309	48,126	1,424,403	17,433	216,281	16,909	335,091	197,901	2,321,243
Decaturville	3,816	2,162	0	2,414	25,112	442	0	0	5,476	52,192	91,614
Parsons	13,019	5,443	0	27,521	63,222	1,112	0	0	14,090	131,400	255,807
Scotts Hill (pt.)	989	593	0	640	6,885	121	0	0	1,480	14,309	25,017
County Government	26,113	9,657	3,309	17,551	1,329,184	15,758	216,281	16,909	314,044	0	1,948,805
DeKalb County	128,277	26,290	2,670	132,372	1,483,994	18,412	218,704	18,884	215,241	313,626	2,558,469
Alexandria	5,731	1,795	0	3,953	20,855	367	0	0	4,485	43,345	80,531
Dowelltown	0	758	0	1,174	8,799	155	0	0	1,892	18,288	31,066
Liberty	782	962	0	1,518	11,170	196	0	0	2,402	23,216	40,246
Smithville	31,815	9,476	0	40,458	110,074	1,936	74,825	0	23,672	228,777	521,033
County Government	89,949	13,299	2,670	85,269	1,333,096	15,758	143,879	18,884	182,790	0	1,885,593
Dickson County	227,648	70,775	30,485	189,555	2,148,398	23,621	767,186	38,815	445,983	928,134	4,870,599
Burns	1,164	3,409	0	51,187	39,596	696	49,079	0	8,515	82,295	235,941
Charlotte	1,166	2,976	0	6,207	34,475	617	45,371	0	7,545	71,870	170,227

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Dickson	43,709	25,989	29,681	87,268	301,883	5,310	405,364	0	64,921	627,428	1,591,553
Slayden	0	273	0	1,322	3,171	56	4,619	0	682	6,591	16,714
Vanleer	467	908	0	986	10,542	185	10,404	0	2,267	21,910	47,669
White Bluff	2,629	4,889	0	6,962	56,794	999	57,926	0	12,214	118,040	260,453
County Government	178,513	32,331	804	35,623	1,701,937	15,758	194,422	38,815	349,839	0	2,548,042
Dyer County	271,892	86,600	50,465	262,458	2,353,373	26,887	641,904	39,237	496,336	1,314,775	5,543,927
Dyersburg	92,109	45,522	45,566	204,892	528,749	9,303	437,529	0	113,745	1,099,002	2,576,417
Newbern	8,853	7,054	0	23,842	81,934	1,441	69,065	0	17,620	170,291	380,100
Trimble (pt.)	1,251	1,884	0	2,801	21,883	385	8,962	0	4,706	45,482	87,354
County Government	169,679	32,140	4,899	30,923	1,720,807	15,758	126,348	39,237	360,265	0	2,500,055
Fayette County	149,195	39,692	433	168,676	2,028,898	19,008	368,708	38,424	460,724	382,265	3,656,022
Braden	0	871	0	222	10,113	178	0	0	2,175	21,019	34,578
Gallaway	0	1,999	0	8,527	23,226	409	23,427	0	4,995	48,273	110,856
Grand Junction (pt.)	28	10	0	41	119	2	743	0	26	247	1,215
Hickory Withe	0	0	0	0	0	0	0	0	11,759	0	11,759
LaGrange	0	411	0	3,294	4,771	84	5,815	0	1,026	9,916	25,317
Moscow	3,137	1,161	0	29,354	13,484	237	32,234	0	2,900	28,026	110,533
Oakland	4,176	1,732	0	10,227	19,968	368	15,508	0	4,503	41,851	98,333
Piperton	0	1,505	0	1,586	17,484	308	0	0	3,760	36,338	60,981
Rossville	3,130	716	0	42,384	8,313	146	34,341	0	1,788	17,278	108,096
Somerville	11,461	6,377	0	22,150	74,078	1,303	135,546	0	15,931	153,963	420,809
Williston	0	1,050	0	951	12,199	215	0	0	2,623	25,354	42,392
County Government	127,263	23,859	433	49,940	1,845,143	15,758	121,095	38,424	409,239	0	2,631,153
Fentress County	98,457	19,604	0	32,527	1,607,088	17,000	187,639	24,612	290,922	146,719	2,424,568
Allardt	0	1,498	0	2,464	17,398	306	0	0	3,742	36,160	61,568
Jamestown	21,768	4,579	0	9,632	53,195	936	0	0	11,440	110,559	212,109
County Government	76,689	13,527	0	20,431	1,536,495	15,758	187,639	24,612	275,740	0	2,150,891
Franklin County	95,197	66,942	11,171	265,151	2,169,712	22,894	549,061	40,371	688,983	843,078	4,752,559
Cowan	1,145	4,336	0	3,040	50,366	886	44,412	0	11,081	104,680	219,946
Decherd	0	5,794	0	14,343	67,307	1,184	66,257	0	14,496	139,890	309,271
Estill Springs	0	3,790	0	15,621	44,024	774	32,043	0	11,865	91,499	199,616
Huntland	3,875	2,177	0	5,020	25,283	445	39,588	0	5,437	52,548	134,373

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Tullahoma (pt.)	2,760	2,378	3,407	13,123	27,607	487	21,320	0	5,995	57,412	134,488
Winchester	25,435	16,446	7,764	81,468	191,038	3,360	187,112	0	44,117	397,049	953,789
County Government	61,982	32,021	0	132,536	1,764,087	15,758	158,328	40,371	595,992	0	2,801,075
Gibson County	284,716	115,417	27,812	237,983	2,758,907	30,564	604,064	50,220	621,335	1,748,862	6,479,880
Bradford	4,481	2,838	0	9,998	32,968	580	0	0	7,113	68,520	126,498
Dyer	7,327	5,708	0	11,823	66,307	1,166	0	0	14,260	137,812	244,403
Gibson	1,061	1,065	0	681	12,370	218	8,574	0	2,660	25,710	52,339
Humboldt (pt.)	47,750	24,318	4,381	45,422	282,439	4,972	190,634	0	60,792	587,097	1,247,805
Kenton (pt.)	4,219	1,952	0	1,569	22,672	399	7,508	0	4,876	47,122	90,318
Medina	7,500	1,789	0	8,438	20,758	368	15,885	0	4,497	43,199	102,434
Milan	21,319	18,817	5,234	40,621	218,578	3,845	160,010	0	47,006	454,287	969,717
Rutherford	3,960	3,205	0	32,981	37,225	655	19,841	0	8,005	77,367	183,239
Trenton	25,895	11,894	11,726	36,212	138,157	2,430	141,441	0	29,711	287,143	684,609
Yorkville	0	853	0	8,636	9,913	174	0	0	2,132	20,604	42,312
County Government	161,203	42,979	6,471	41,602	1,917,520	15,758	60,170	50,220	440,282	0	2,736,205
Giles County	209,854	48,241	11,112	143,044	2,031,611	20,765	801,813	35,653	436,429	591,583	4,330,105
Ardmore (pt.)	4,378	2,018	0	3,036	23,434	412	209,587	0	5,039	48,706	296,610
Elkton	0	1,102	0	1,885	12,799	225	51,286	0	2,752	26,601	96,650
Lynnville	0	1,001	0	2,764	11,627	205	4,346	0	2,556	24,166	46,665
Minor Hill	0	915	0	401	10,628	187	132,247	0	2,285	22,088	168,751
Pulaski	25,799	19,469	9,422	74,934	226,148	3,978	221,263	0	48,634	470,022	1,099,669
County Government	179,677	23,737	1,690	60,024	1,746,975	15,758	183,084	35,653	375,163	0	2,621,759
Grainger County	94,350	21,976	0	48,755	1,403,391	17,027	116,109	20,095	488,798	149,984	2,360,484
Blaine	0	3,261	0	5,349	37,882	666	0	0	8,147	78,733	134,038
Rutledge	0	2,951	0	21,928	34,282	603	14,018	0	7,373	71,251	152,406
County Government	94,350	15,764	0	21,478	1,331,227	15,758	102,092	20,095	473,278	0	2,074,040
Greene County	285,782	103,576	44,719	348,274	2,621,156	26,393	836,852	57,330	637,268	1,256,667	6,218,017
Baileyton	0	997	0	485	11,582	204	34,513	0	2,494	24,077	74,352
Bean Station	0	5,944	0	3,476	69,050	1,215	38,775	0	14,849	143,512	276,821
Greeneville	155,375	35,923	31,772	240,135	417,271	7,339	427,701	0	89,952	867,249	2,272,717
Mosheim	0	3,859	0	3,905	44,824	788	90,315	0	9,640	93,161	246,492
Tusculum Station	0	5,330	0	8,042	61,908	1,089	4,047	0	13,314	128,668	222,398

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
County Government	130,407	51,523	12,947	92,231	2,016,521	15,758	241,501	57,330	507,019	0	3,125,237
Grundy County	47,705	30,245	1,605	31,729	1,591,038	19,420	215,304	19,755	259,031	432,692	2,648,524
Altamont	0	1,864	0	699	21,655	381	11,329	0	4,657	45,007	85,592
Beersheba Springs	0	1,466	0	0	17,027	299	0	0	3,662	35,388	57,842
Coalmont	0	2,364	0	3,079	27,454	483	0	0	5,904	57,061	96,345
Gruetli-Laager	0	4,452	0	0	51,709	910	34,388	0	11,120	107,471	210,050
Monteagle (pt.)	0	1,793	1,605	11,282	20,835	366	50,145	0	4,481	43,303	133,810
Palmer	0	2,157	0	29	25,055	441	19,459	0	5,388	52,073	104,602
Tracey City	3,325	3,827	0	11,182	44,453	782	55,327	0	9,560	92,389	220,845
County Government	44,380	12,322	0	5,458	1,382,850	15,758	44,657	19,755	214,259	0	1,739,438
Hamblen County	231,579	101,220	37,385	345,421	2,129,507	26,928	769,095	40,377	561,800	1,319,874	5,563,188
Morristown	78,876	54,671	37,385	247,204	635,049	11,170	640,296	0	136,569	1,319,874	3,161,094
County Government	152,703	46,549	0	98,217	1,494,458	15,758	128,800	40,377	425,231	0	2,402,094
Hamilton County	701,408	791,565	1,045,722	5,632,493	10,039,075	123,691	5,741,061	217,919	3,119,553	12,753,397	40,165,884
Chattanooga	253,643	374,801	1,025,918	2,907,959	4,353,639	76,577	4,153,428	0	1,007,562	9,048,518	23,202,045
Collegedale	5,770	13,040	0	74,224	151,470	2,664	0	0	33,558	314,813	595,539
East Ridge	27,951	51,897	7,755	144,621	602,824	10,603	461,443	0	133,555	1,252,897	2,693,546
Lakesite	0	3,804	0	5,398	44,161	779	88,660	0	9,817	91,838	244,457
Lookout Mountain	0	4,675	0	842,004	54,309	955	0	0	12,032	112,874	1,026,849
Red Bank	14,697	30,300	0	60,381	351,964	6,191	144,758	0	77,977	731,515	1,417,783
Ridgeside	0	984	0	35,169	11,427	201	0	0	2,532	23,750	74,063
Signal Mountain	3,726	18,313	4,413	565,499	212,721	3,742	36,839	0	47,128	442,115	1,334,496
Soddy-Daisy	5,172	26,033	0	47,124	302,398	5,319	207,158	0	66,996	628,497	1,288,697
Walden	0	4,415	0	87,884	51,280	902	6,585	0	11,361	106,580	269,007
County Government	390,449	263,303	7,636	862,230	3,902,882	15,758	642,190	217,919	1,717,035	0	8,019,402
Hancock County	10,335	9,790	0	3,140	1,224,160	16,489	39,326	11,101	133,083	86,333	1,533,757
Sneedville	0	3,576	0	1,143	41,539	731	29,068	0	8,933	86,333	171,323
County Government	10,335	6,214	0	1,997	1,182,621	15,758	10,258	11,101	124,150	0	1,362,434
Hardeman County	187,447	47,471	80	55,754	2,085,457	21,075	624,097	35,749	450,573	621,093	4,128,797
Bolivar	38,649	14,680	80	17,353	170,525	2,999	146,502	0	36,672	354,417	781,877
Grand Junction (pt.)	2,401	888	0	3,578	10,309	181	64,445	0	2,216	21,425	105,443
Hickory Valley	0	391	0	554	4,542	80	0	0	977	9,441	15,985

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Hornsby	0	770	0	1,256	8,942	157	14,250	0	1,923	18,585	45,883
Middleton	2,062	1,503	0	4,815	17,455	307	71,101	0	3,754	36,279	137,276
Saulsberry	0	290	0	1,389	3,371	59	0	0	725	7,006	12,840
Silerton (pt.)	0	247	0	0	2,865	50	0	0	617	5,955	9,734
Toone	1,364	686	0	2,318	7,971	140	17,817	0	1,714	16,566	48,576
Whiteville	1,715	6,265	0	4,991	72,113	1,344	67,822	0	16,428	151,419	322,097
County Government	141,256	21,751	0	19,500	1,787,363	15,758	242,161	35,749	385,547	0	2,649,085
Hardin County	64,240	43,970	6,283	92,707	1,954,428	20,493	559,197	32,509	565,559	557,703	3,897,089
Crump	0	4,988	0	1,356	57,937	1,019	17,023	0	12,460	120,415	215,198
Milledgeville (pt.)	0	106	0	344	1,230	22	0	0	265	2,557	4,523
Saltillo	0	1,018	0	0	11,827	208	17,042	0	2,544	24,582	57,221
Savannah	15,320	16,987	0	45,009	197,153	3,487	164,896	0	42,835	410,149	895,836
County Government	48,920	20,871	6,283	45,998	1,686,280	15,758	360,236	32,509	507,455	0	2,724,310
Hawkins County	110,612	88,222	14,121	162,153	2,327,695	25,387	529,807	45,468	790,503	1,137,744	5,231,713
Bulls Gap	2,038	1,872	0	3,266	21,741	382	32,921	0	4,675	45,185	112,080
Church Hill	4,029	13,977	1,528	15,059	162,355	2,856	59,129	0	34,915	337,435	631,283
Kingsport (pt.)	13,056	6,295	9,779	53,234	73,122	1,286	46,682	0	15,728	151,980	371,162
Mount Carmel	6,857	10,342	0	5,249	120,131	2,113	0	0	25,834	249,677	420,203
Rogersville	18,279	10,576	2,814	60,053	122,845	2,161	180,711	0	26,418	255,318	679,175
Surgoinsville	0	4,065	0	1,686	47,224	831	77,568	0	10,156	98,149	239,679
County Government	66,354	41,095	0	23,606	1,780,277	15,758	132,797	45,468	672,777	0	2,778,131
Haywood County	225,548	45,507	8,552	64,505	1,932,841	21,394	264,249	28,961	378,792	665,904	3,636,253
Brownsville	80,966	26,385	0	54,664	306,483	5,391	0	0	66,075	636,988	1,176,952
Stanton	0	1,198	0	1,498	13,913	245	0	0	2,992	28,916	48,762
County Government	144,582	17,924	8,552	8,343	1,612,445	15,758	264,249	28,961	309,725	0	2,410,539
Henderson County	180,932	40,596	8,890	65,767	1,856,549	19,881	445,697	30,517	433,630	486,908	3,569,367
Lexington	49,951	17,334	0	36,782	201,351	3,542	282,436	0	43,500	418,484	1,053,380
Parkers Crossroads	0	586	0	274	6,788	122	61,685	0	1,487	14,153	85,095
Sardis	3,205	1,122	0	723	13,027	229	0	0	2,802	27,076	48,184
Scotts Hill (pt.)	1,879	1,126	0	1,216	13,084	230	0	0	2,814	27,195	47,544
County Government	125,897	20,428	8,890	26,772	1,622,299	15,758	101,576	30,517	383,027	0	2,335,164
Henry County	219,457	53,557	17,242	239,791	2,037,875	21,417	804,310	35,886	915,849	668,798	5,014,183

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Cottage Grove	159	231	0	1,167	2,685	47	0	0	578	5,581	10,448
Henry	470	1,168	0	1,260	13,570	239	0	0	2,918	28,204	47,829
McKenzie (pt.)	453	336	94	758	3,906	69	1,812	0	840	8,119	16,387
Paris	46,350	24,139	9,131	135,079	280,400	4,932	396,747	0	60,301	582,777	1,539,856
Puryear	466	1,827	0	5,332	21,226	373	92,964	0	4,565	44,117	170,870
County Government	171,559	25,856	8,017	96,195	1,716,087	15,758	312,787	35,886	846,647	0	3,228,793
Hickman County	79,693	24,613	39	46,400	1,778,479	17,630	232,805	29,337	373,661	221,236	2,803,894
Centerville	14,085	9,164	39	22,559	106,446	1,872	50,273	0	23,050	221,236	448,724
County Government	65,608	15,449	0	23,841	1,672,033	15,758	182,533	29,337	350,611	0	2,355,171
Houston County	24,443	13,499	0	14,196	1,243,924	17,194	105,208	10,672	212,304	169,638	1,811,077
Erin	7,275	3,901	0	9,248	45,310	797	63,639	0	9,744	94,171	234,085
Tennessee Ridge	0	3,126	0	712	36,311	639	0	0	7,809	75,467	124,064
County Government	17,168	6,472	0	4,236	1,162,303	15,758	41,569	10,672	194,751	0	1,452,928
Humphreys County	73,657	33,445	2,833	72,392	1,799,381	19,604	305,762	26,395	796,606	454,406	3,584,481
McEwen	743	4,230	0	6,474	49,138	864	35,802	0	10,721	102,127	210,099
New Johnsonville	2,000	4,707	0	6,249	54,680	962	89,963	0	12,245	113,646	284,452
Waverly	16,548	9,885	2,833	44,458	114,817	2,020	63,038	0	24,692	238,633	516,924
County Government	54,366	14,623	0	15,211	1,580,746	15,758	116,959	26,395	748,948	0	2,573,006
Jackson County	61,384	11,202	0	30,174	1,324,882	16,295	151,304	15,392	178,032	63,473	1,852,138
Gainesboro	11,472	2,629	0	13,907	30,540	537	74,789	0	6,568	63,473	203,915
County Government	49,912	8,573	0	16,267	1,294,342	15,758	76,516	15,392	171,464	0	1,648,223
Jefferson County	110,270	58,721	6,602	221,860	1,789,768	21,548	416,364	31,213	597,339	682,698	3,936,384
Baneberry	0	799	3,681	3,526	9,285	163	3,332	0	1,997	19,297	42,080
Dandridge	4,387	4,880	0	53,561	56,541	1,011	55,718	0	13,172	117,852	307,122
Jefferson City	22,182	15,017	2,921	50,765	174,439	3,068	127,978	0	37,946	362,551	796,867
New Market	0	3,163	0	28,308	36,739	646	31,827	0	7,901	76,358	184,942
White Pine	3,159	4,417	0	10,637	51,309	902	62,286	0	11,034	106,640	250,384
County Government	80,542	30,445	0	75,063	1,461,455	15,758	135,223	31,213	525,289	0	2,354,989
Johnson County	103,387	18,297	0	61,235	1,387,393	16,903	131,931	18,276	248,267	135,259	2,120,947
Mountain City	28,001	5,603	0	18,959	65,079	1,145	0	0	13,995	135,259	268,041
County Government	75,386	12,694	0	42,276	1,322,314	15,758	131,931	18,276	234,272	0	1,852,906
Knox County	1,467,018	763,354	1,801,226	5,488,122	9,568,737	108,465	6,743,723	252,554	2,794,150	10,954,502	39,941,851

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Farragut (pt.)	0	40,922	157,128	541,228	475,355	8,362	382,381	0	102,227	987,968	2,695,571
Knoxville	681,057	412,826	1,610,596	3,500,021	4,795,337	84,346	4,655,920	0	1,068,769	9,966,534	26,775,406
County Government	785,961	309,606	33,502	1,446,872	4,298,045	15,758	1,705,422	252,554	1,623,154	0	10,470,874
Lake County	17,689	16,332	0	25,338	1,238,353	17,746	100,188	9,720	125,963	234,892	1,786,221
Ridgely	2,432	4,444	0	10,094	51,623	908	22,591	0	11,102	107,293	210,487
Tiptonville	4,271	5,285	0	12,054	61,394	1,080	64,605	0	13,203	127,599	289,491
County Government	10,986	6,603	0	3,190	1,125,336	15,758	12,992	9,720	101,658	0	1,286,244
Lauderdale County	119,399	50,178	4,994	58,472	1,914,176	21,608	374,682	30,070	369,433	688,503	3,631,513
Gates	4,529	1,960	0	660	22,769	400	14,464	0	4,897	47,323	97,002
Halls	8,788	5,979	0	5,873	69,450	1,222	35,851	0	14,935	144,344	286,442
Henning	1,713	2,917	0	2,101	33,882	596	34,034	0	7,286	70,420	152,949
Ripley	35,112	17,660	3,327	33,943	204,890	3,632	167,234	0	44,407	426,416	936,621
County Government	69,257	21,662	1,667	15,895	1,583,185	15,758	123,099	30,070	297,908	0	2,158,500
Lawrence County	99,065	67,536	6,996	132,111	2,241,327	22,917	471,759	42,603	495,403	844,554	4,424,271
Ethridge	0	1,390	0	17,629	16,141	284	24,393	0	3,471	33,548	96,856
Iron City (pt.)	0	989	0	1,951	11,485	202	2,585	0	2,470	23,869	43,551
Lawrenceburg	22,520	26,425	6,451	71,811	306,835	5,410	171,784	0	66,144	637,984	1,315,364
Loretto	1,775	4,100	0	8,370	47,624	838	29,754	0	10,242	98,980	201,683
St. Joseph	109	2,078	0	1,535	24,140	425	89,899	0	5,191	50,173	173,550
County Government	74,661	32,554	545	30,815	1,835,102	15,758	153,345	42,603	407,885	0	2,593,268
Lewis County	51,870	19,866	0	17,466	1,394,909	17,825	152,725	15,528	193,278	244,214	2,107,680
Hohenwald	20,107	10,116	0	10,257	117,502	2,067	124,573	0	25,523	244,214	554,359
County Government	31,763	9,750	0	7,209	1,277,407	15,758	28,151	15,528	167,755	0	1,553,321
Lincoln County	143,551	45,601	9,095	155,464	1,952,565	19,692	379,244	36,494	414,078	464,800	3,620,584
Ardmore (pt.)	244	112	0	169	1,306	23	11,678	0	281	2,714	16,528
Fayetteville	56,526	18,074	9,095	85,362	209,950	3,693	252,049	0	45,203	436,356	1,116,308
Petersburg (pt.)	1,632	1,066	0	2,374	12,380	218	10,917	0	2,931	25,730	57,248
County Government	85,149	26,349	0	67,560	1,728,929	15,758	104,600	36,494	365,662	0	2,430,500
Loudon County	247,803	57,422	28,602	321,711	1,732,136	21,601	434,546	28,683	794,822	690,478	4,357,803
Farragut (pt.)	0	37	140	484	425	7	342	0	91	883	2,408
Greenback	0	1,596	0	11,854	18,541	326	0	0	5,393	38,535	76,245
Lenoir City	50,978	15,283	17,140	60,969	177,525	3,122	193,741	0	53,160	368,964	940,882

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Loudon	15,761	10,546	2,952	98,884	122,502	2,155	137,679	0	38,904	254,605	683,988
Philadelphia	0	1,139	0	470	13,227	233	0	0	3,847	27,491	46,407
County Government	181,064	28,821	8,369	149,051	1,399,916	15,758	102,784	28,683	693,427	0	2,607,873
McMinn County	227,156	62,931	6,778	168,879	1,909,178	25,588	547,919	20,136	348,342	1,161,569	4,478,477
Athens	91,953	31,306	6,763	124,967	363,648	6,396	312,888	0	97,403	755,800	1,791,124
Calhoun	577	1,358	0	1,006	15,770	277	0	0	4,218	32,776	55,982
Englewood	3,873	3,962	0	3,589	46,024	810	0	0	13,500	95,655	167,413
Etowah	22,581	9,383	0	15,908	108,989	1,917	100,739	0	29,149	226,520	515,186
Niota	4,855	2,064	0	10,981	23,969	422	17,974	0	7,854	49,817	117,936
Sweetwater (pt.)	60	41	15	105	482	8	592	0	144	1,001	2,448
County Government	103,257	14,817	0	12,323	1,350,296	15,758	115,726	20,136	196,074	0	1,828,387
McNairy County	264,039	96,231	27,714	408,281	2,421,369	20,727	317,855	71,155	600,650	587,142	4,815,164
Adamsville	8,313	4,613	0	10,333	53,575	943	69,945	0	11,639	111,355	270,716
Bethel Springs	1,065	1,879	0	2,098	21,826	384	13,007	0	4,694	45,363	90,316
Eastview	0	1,385	0	134	16,084	283	20,602	0	3,459	33,429	75,376
Enville (pt.)	0	0	0	0	0	0	0	0	0	0	0
Finger	0	686	0	1,208	7,971	140	0	0	1,714	16,566	28,285
Guys	0	1,222	0	123	14,199	250	25,295	0	3,053	29,510	73,652
Michie	0	1,675	0	1,858	19,455	342	8,119	0	4,184	40,435	76,068
Milledgeville (pt.)	0	379	0	1,229	4,402	78	0	0	947	9,149	16,184
Ramer	0	829	0	1,696	9,628	169	1	0	2,070	20,010	34,403
Selmer	26,150	10,954	1,794	18,850	127,244	2,238	143,988	0	27,370	264,462	623,050
Stantonville	0	699	0	217	8,113	143	0	0	1,745	16,863	27,780
County Government	228,511	71,910	25,920	370,535	2,138,871	15,758	36,897	71,155	539,775	0	3,499,334
Macon County	120,750	35,176	4,641	54,950	1,767,133	18,264	202,408	31,867	619,560	295,786	3,150,534
Lafayette	29,508	9,479	0	15,514	110,103	1,937	110,690	0	23,678	228,836	529,745
Red Boiling Springs	7,560	2,773	0	6,508	32,180	569	0	0	6,961	66,950	123,501
County Government	83,682	22,924	4,641	32,928	1,624,850	15,758	91,719	31,867	588,921	0	2,497,288
Madison County	248,407	146,846	237,739	639,998	2,942,402	41,702	1,782,367	25,952	575,210	3,269,101	9,909,724
Humboldt (pt.)	109	55	10	104	644	11	435	0	139	1,340	2,847
Jackson	180,871	126,356	237,729	614,194	1,467,735	25,816	1,474,218	0	317,201	3,253,926	7,698,046
Medon	0	573	0	3,805	6,656	117	0	0	1,431	13,835	26,417

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Three Way County Government	0 67,427	0 19,862	0 0	0 21,895	0 1,467,367	0 15,758	5,304 302,411	0 25,952	0 256,439	0 0	5,304 2,177,111
Marion County	288,768	79,865	1,084	168,817	2,338,699	21,751	529,887	56,322	722,019	707,864	4,915,076
Jasper	4,566	7,678	0	25,468	89,191	1,569	80,126	0	19,181	185,373	413,152
Kimball	40	3,057	0	941	35,511	625	77,204	0	7,637	73,805	198,820
Monteagle (pt.)	0	1,212	1,084	7,622	14,076	248	33,877	0	3,027	29,255	90,400
New Hope	0	2,211	0	2,410	25,658	454	11,006	0	5,548	53,377	100,664
Orme	0	369	0	0	4,285	75	0	0	922	8,906	14,557
Powells Crossroads	0	2,701	0	9,398	31,368	552	0	0	6,746	65,195	115,960
South Pittsburg	7,028	8,104	0	33,949	94,133	1,656	130,405	0	20,563	195,645	491,483
Whitwell	1,598	3,989	0	6,085	46,338	815	75,676	0	9,965	96,308	240,774
County Government	275,536	50,544	0	82,944	1,998,139	15,758	121,593	56,322	648,430	0	3,249,265
Marshall County	211,138	69,230	13,381	170,455	2,052,731	21,900	405,221	42,364	585,979	725,735	4,298,133
Chapel Hill	8,076	2,467	0	4,968	28,654	504	0	0	6,162	59,554	110,385
Cornersville	2,172	2,164	0	4,850	25,140	442	14,201	0	5,407	52,251	106,627
Lewisburg	22,468	24,990	5,752	117,858	290,284	5,106	267,883	0	63,099	603,322	1,400,762
Petersburg (pt.)	673	439	0	978	5,104	90	4,501	0	1,209	10,608	23,601
County Government	177,749	39,170	7,629	41,800	1,703,549	15,758	118,636	42,364	510,103	0	2,656,758
Maury County	224,611	121,375	62,039	355,778	2,835,036	36,385	1,065,831	31,847	591,487	2,431,219	7,755,608
Columbia	80,427	78,808	59,274	306,978	915,420	16,101	735,140	0	202,768	1,902,592	4,297,508
Mount Pleasant	9,970	10,522	0	14,249	122,216	2,150	99,822	0	26,650	254,011	539,590
Spring Hill (pt.)	2,535	11,369	0	20,958	131,507	2,376	67,644	0	29,054	274,616	540,060
County Government	131,679	20,676	2,765	13,593	1,665,893	15,758	163,225	31,847	333,015	0	2,378,451
Meigs County	36,736	12,199	6,294	26,027	1,221,491	16,737	151,269	11,249	475,898	115,665	2,073,564
Big Springs	1,829	1,444	866	4,581	16,770	295	0	0	4,286	34,854	64,925
Decatur	6,079	3,347	5,428	7,569	38,882	684	57,591	0	21,813	80,811	222,204
County Government	28,828	7,408	0	13,877	1,165,839	15,758	93,678	11,249	449,799	0	1,786,435
Monroe County	139,079	52,645	9,035	104,582	2,096,732	20,731	525,576	39,883	966,211	586,597	4,541,071
Madisonville	11,185	7,459	0	31,729	86,648	1,524	159,943	0	25,560	180,088	504,136
Sweetwater (pt.)	18,066	12,514	4,673	31,588	145,360	2,557	178,562	0	43,356	302,115	738,791
Tellico Plains	5,713	2,113	0	5,052	24,540	432	17,934	0	7,277	51,004	114,065
Vonore	1,091	2,210	0	4,176	25,575	461	56,489	0	7,736	53,390	151,128

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
County Government	103,024	28,349	4,363	32,036	1,814,609	15,758	112,649	39,883	882,282	0	3,032,952
Montgomery County	450,818	331,067	272,637	655,172	5,051,178	61,937	1,862,067	96,546	1,228,833	5,443,609	15,453,864
Clarksville	114,472	225,469	272,637	584,843	2,617,848	46,179	1,527,483	0	564,651	5,443,609	11,397,191
County Government	336,346	105,598	0	70,329	2,433,330	15,758	334,585	96,546	664,182	0	4,056,674
Moore County	24,238	5,514	332	16,369	1,082,817	15,995	42,471	37,942	102,503	28,026	1,356,207
Lynchburg	24,238	1,161	0	5,721	13,484	237	6,368	0	2,973	28,026	82,208
County Government	0	4,353	332	10,648	1,069,333	15,758	36,103	37,942	99,530	0	1,273,999
Morgan County	29,551	20,440	1,217	14,986	1,634,914	16,675	180,463	27,133	311,541	108,355	2,345,274
Harriman (pt.)	0	0	0	0	0	0	0	0	0	0	0
Oakdale	0	659	0	766	7,656	135	0	0	1,647	15,913	26,776
Oliver Springs (pt.)	278	132	0	256	1,539	27	1,597	0	384	3,199	7,412
Sunbright	0	1,404	1,217	1,249	16,313	287	0	0	3,508	33,904	57,882
Wartburg	0	2,292	0	4,538	26,626	468	67,720	0	5,726	55,339	162,709
County Government	29,273	15,953	0	8,177	1,582,780	15,758	111,145	27,133	300,276	0	2,090,494
Obion County	258,254	73,300	20,694	198,927	2,241,738	24,757	354,819	38,021	472,032	1,063,203	4,745,743
Hornbeak	1,583	1,094	0	2,090	12,713	224	0	0	2,734	26,422	46,860
Kenton (pt.)	3,218	1,488	0	1,197	17,290	304	5,726	0	3,719	35,936	68,877
Obion	2,983	3,052	0	4,259	35,454	624	14,548	0	7,624	73,686	142,230
Rives	1,864	846	0	969	9,828	173	0	0	2,113	20,425	36,218
Samburg	0	920	0	0	10,685	188	38,042	0	2,298	22,207	74,340
South Fulton	3,498	6,611	0	20,580	76,792	1,351	7,928	0	16,514	159,603	292,877
Trimble (pt.)	0	0	0	0	0	0	0	0	0	0	0
Troy	9,571	2,575	0	6,541	29,911	526	15,336	0	6,433	62,167	133,060
Union City	89,311	26,473	19,785	102,331	307,511	5,409	239,065	0	66,131	639,125	1,495,141
Woodland Mills	0	979	0	45	11,370	200	6,588	0	2,445	23,632	45,259
County Government	146,226	29,261	909	60,915	1,730,184	15,758	27,586	38,021	362,022	0	2,410,881
Overton County	67,516	25,631	2,353	26,393	1,602,608	17,672	263,071	24,836	281,234	226,164	2,537,478
Livingston	25,390	9,368	2,353	10,372	108,817	1,914	145,135	0	23,402	226,164	552,915
County Government	42,126	16,263	0	16,021	1,493,791	15,758	117,936	24,836	257,832	0	1,984,563
Perry County	75,820	11,378	0	29,512	1,441,809	16,812	135,641	16,600	329,009	124,572	2,181,152
Linden	6,348	2,796	0	14,582	32,482	571	65,608	0	6,992	67,511	196,890
Lobelville	5,579	2,364	0	2,508	27,454	483	35,853	0	5,904	57,061	137,206

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
County Government	63,893	6,218	0	12,422	1,381,873	15,758	34,180	16,600	316,113	0	1,847,057
Pickett County	42,510	6,649	0	12,346	1,131,458	16,259	224,109	7,867	93,659	59,257	1,594,113
Byrdstown	10,281	2,455	0	4,279	28,511	501	0	0	6,131	59,257	111,415
County Government	32,229	4,194	0	8,067	1,102,947	15,758	224,109	7,867	87,528	0	1,482,698
Polk County	71,706	17,915	0	31,722	1,523,606	16,849	342,766	22,062	462,182	128,786	2,617,594
Benton	5,296	3,067	0	3,304	35,625	627	0	0	7,661	74,042	129,622
Copperhill	3,657	1,232	0	3,902	14,313	252	98,997	0	3,078	29,747	155,178
Ducktown	2,916	1,035	0	3,236	12,027	212	1	0	2,587	24,997	47,011
County Government	59,837	12,581	0	21,280	1,461,641	15,758	243,768	22,062	448,856	0	2,285,783
Putnam County	329,535	118,251	178,147	463,390	2,572,841	30,269	1,096,143	47,846	545,938	1,711,235	7,093,594
Algood	1,320	6,992	0	3,694	81,090	1,441	63,559	0	17,620	168,840	344,556
Baxter	5,556	3,170	0	7,278	36,825	648	48,267	0	7,919	76,536	186,199
Cookeville	74,411	54,415	171,050	367,776	631,891	11,135	754,860	0	136,145	1,313,737	3,515,420
Monterey	5,153	6,301	0	11,468	73,193	1,287	0	0	15,808	152,122	265,332
County Government	243,095	47,373	7,097	73,174	1,749,842	15,758	229,457	47,846	368,446	0	2,782,087
Rhea County	131,257	46,159	0	85,152	1,705,198	20,539	308,331	26,500	728,349	564,905	3,616,389
Dayton	13,803	14,580	0	39,183	169,354	2,979	167,911	0	55,068	351,982	814,860
Graysville	0	3,411	0	1,245	39,625	697	0	0	12,287	82,355	139,620
Spring City	18,667	5,408	0	15,024	62,822	1,105	48,670	0	20,851	130,568	303,115
County Government	98,787	22,760	0	29,700	1,433,397	15,758	91,749	26,500	640,143	0	2,358,793
Roane County	181,166	95,846	22,198	278,960	2,280,493	26,442	652,621	43,767	1,021,241	1,262,545	5,865,279
Harriman (pt.)	29,039	17,509	9,372	46,228	203,379	3,577	176,915	0	53,682	422,699	962,400
Kingston	15,305	11,461	0	58,597	133,129	2,342	115,056	0	35,996	276,693	648,579
Midtown	0	0	0	0	0	0	3,901	0	0	0	3,901
Oak Ridge (pt.)	5,843	7,560	8,438	61,651	87,815	1,545	49,206	0	22,254	182,512	426,823
Oliver Springs (pt.)	5,200	2,476	0	4,778	28,759	506	29,842	0	7,167	59,771	138,498
Rockwood	8,509	13,291	27	19,234	154,384	2,715	120,851	0	38,474	320,869	678,354
County Government	117,271	43,550	4,361	88,472	1,673,028	15,758	156,851	43,767	863,669	0	3,006,724
Robertson County	147,895	106,769	1,595	201,595	2,538,663	29,826	845,044	43,004	538,121	1,654,125	6,106,638
Adams	0	1,444	0	3,479	16,770	295	0	0	3,606	34,854	60,448
Cedar Hill	0	853	0	6,414	9,913	174	20,397	0	2,132	20,604	60,487
Coopertown	0	6,997	0	4,418	81,277	1,430	66,316	0	17,479	168,925	346,842

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Cross Plains	0	3,451	0	3,025	40,082	705	43,473	0	8,620	83,305	182,661
Greenbrier	1,652	9,727	0	19,495	112,988	1,987	0	0	24,299	234,833	404,981
Millersville (pt.)	0	137	0	27	1,593	28	915	0	343	3,310	6,353
Orlinda	0	1,281	0	4,818	14,884	262	70,053	0	3,201	30,935	125,434
Ridgetop (pt.)	1,687	4,600	0	1,914	53,375	946	0	0	11,567	111,083	185,173
Springfield	30,804	31,722	1,595	110,454	367,842	6,542	391,177	0	79,985	765,989	1,786,110
White House (pt.)	7,964	8,295	0	12,647	96,316	1,699	67,344	0	20,776	200,288	415,330
County Government	105,788	38,261	0	34,904	1,743,623	15,758	185,369	43,004	366,114	0	2,532,821
Rutherford County	334,437	378,600	302,237	887,006	5,612,621	66,050	2,886,723	121,554	1,451,821	5,878,641	17,919,690
Eagleville	1,843	1,232	0	23,621	14,313	252	0	0	3,078	29,747	74,086
Lavergne	1,259	38,995	0	28,255	452,195	8,040	238,399	0	98,306	941,608	1,807,057
Murfreesboro	103,080	144,863	273,319	618,029	1,679,557	29,901	1,711,636	0	366,522	3,498,117	8,425,024
Smyrna	7,477	58,350	0	54,900	675,954	12,099	564,350	0	147,923	1,409,169	2,930,222
County Government	220,778	135,160	28,918	162,201	2,790,602	15,758	372,338	121,554	835,992	0	4,683,301
Scott County	118,066	29,689	1,945	68,862	1,750,327	18,371	411,360	28,168	334,701	308,075	3,069,563
Helenwood	0	0	0	0	0	0	0	0	0	0	0
Huntsville	743	2,359	0	5,626	27,343	488	1,361	0	5,966	56,973	100,859
Oneida	16,366	8,613	1,945	46,972	100,047	1,760	129,546	0	21,515	207,935	534,699
Winfield	0	1,788	0	1,798	20,769	365	216,447	0	4,467	43,167	288,801
County Government	100,957	16,929	0	14,466	1,602,168	15,758	64,005	28,168	302,753	0	2,145,203
Sequatchie County	56,923	17,349	0	24,541	1,352,827	17,633	153,954	13,860	183,035	221,533	2,041,655
Dunlap	14,709	9,176	0	11,859	106,589	1,875	125,835	0	22,945	221,533	514,521
County Government	42,214	8,173	0	12,682	1,246,238	15,758	28,119	13,860	160,090	0	1,527,134
Sevier County	505,027	90,956	319,854	468,048	2,735,563	24,778	1,399,069	53,051	602,911	5,124,387	11,323,643
Gatlinburg	10,014	8,404	314,000	118,281	244,244	1,717	465,169	0	20,993	1,775,326	2,958,148
Pigeon Forge	8,381	9,803	0	41,626	249,414	2,003	354,835	0	24,495	2,728,952	3,419,509
Pittman Center	0	1,176	0	1,439	13,656	240	2,186	0	2,937	28,382	50,016
Sevierville	72,457	24,504	5,854	147,440	284,082	5,060	370,212	0	61,868	591,727	1,563,204
County Government	414,175	47,069	0	159,262	1,944,167	15,758	206,667	53,051	492,618	0	3,332,766
Shelby County	3,658,450	2,614,866	3,276,212	13,854,364	30,274,659	394,687	16,051,827	607,398	8,429,730	44,733,532	123,895,724
Arlington	4,827	4,460	0	23,545	51,775	915	61,065	0	11,182	107,687	265,456
Bartlett	58,196	88,419	24,895	148,519	1,027,066	18,065	465,966	0	220,874	2,134,634	4,186,634

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Collierville	41,650	70,993	9,548	268,869	822,408	14,721	287,337	0	179,981	1,714,499	3,410,006
Germantown	81,092	91,319	68,092	1,454,522	1,060,748	18,658	361,192	0	228,117	2,204,638	5,568,378
Lakeland	0	12,657	0	24,585	145,553	2,728	32,597	0	33,354	305,951	557,425
Memphis	1,382,284	1,541,090	1,408,305	10,890,438	17,901,106	314,864	13,140,261	0	4,046,715	37,205,308	87,830,371
Millington	21,450	43,940	5,961	43,027	510,405	8,978	293,018	0	109,764	1,060,815	2,097,358
County Government	2,068,951	761,988	1,759,411	1,000,859	8,755,598	15,758	1,410,392	607,398	3,599,743	0	19,980,097
Smith County	251,498	24,507	0	59,456	1,474,118	18,107	186,096	18,971	253,757	276,790	2,563,299
Carthage	88,008	6,090	0	31,350	70,736	1,244	0	0	15,212	147,015	359,655
Gordonsville	11,827	2,516	0	2,369	29,226	514	47,838	0	6,285	60,742	161,317
South Carthage	4,845	2,859	0	2,750	33,129	591	66,690	0	7,231	69,033	187,128
County Government	146,818	13,042	0	22,987	1,341,027	15,758	71,568	18,971	225,029	0	1,855,199
Stewart County	61,177	12,824	4,925	21,817	1,497,125	16,592	170,855	19,765	1,302,048	98,564	3,205,690
Cumberland City	2,813	785	0	1,384	9,113	160	27,437	0	15,126	18,941	75,759
Dover	11,310	3,298	0	6,256	38,310	674	30,841	0	8,239	79,623	178,551
County Government	47,054	8,741	4,925	14,177	1,449,702	15,758	112,577	19,765	1,278,683	0	2,951,380
Sullivan County	714,020	291,262	250,969	1,545,912	4,397,578	48,215	1,643,974	113,577	1,283,460	3,834,940	14,123,908
Bluff City	0	4,124	0	32,290	47,909	843	0	0	10,753	99,574	195,493
Bristol	98,167	58,911	92,271	393,669	684,301	12,036	361,783	0	150,723	1,422,238	3,274,099
Johnson City (pt.)	324	268	691	1,123	3,114	55	3,017	0	677	6,474	15,743
Kingsport (pt.)	198,152	95,544	148,424	807,946	1,109,797	19,524	708,507	0	238,709	2,306,654	5,633,256
County Government	417,377	132,415	9,584	310,884	2,552,457	15,758	570,668	113,577	882,599	0	5,005,318
Sumner County	357,850	285,394	116,132	790,524	4,535,302	54,633	1,794,804	88,296	1,128,044	4,590,813	13,741,791
Gallatin	46,560	50,544	38,649	183,107	587,111	10,327	477,157	0	126,260	1,220,240	2,739,955
Goodlettsville (pt.)	1,677	9,370	12,514	40,197	108,845	1,914	106,293	0	23,408	226,222	530,439
Hendersonville	17,682	93,629	64,614	396,721	1,087,498	19,137	511,497	0	233,985	2,260,426	4,685,189
Millersville (pt.)	0	10,070	0	1,955	116,966	2,057	67,233	0	25,154	243,101	466,536
Mitchellville	0	475	0	1,692	5,514	97	0	0	1,186	11,460	20,424
Portland	21,422	15,223	0	26,594	176,689	3,124	186,923	0	38,196	367,558	835,729
Walnut Grove	0	0	0	0	0	0	0	0	0	0	0
Westmoreland	8,184	4,985	0	4,147	57,908	1,019	84,232	0	12,453	120,356	293,284
White House (pt.)	5,624	5,859	0	8,932	68,022	1,200	47,561	0	14,673	141,450	293,321
County Government	256,701	95,239	355	127,179	2,326,748	15,758	313,909	88,296	652,729	0	3,876,914

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Tipton County	230,647	86,414	4,811	108,532	2,271,708	24,736	610,029	46,581	487,266	1,052,316	4,923,040
Atoka	136	6,494	0	16,058	75,033	1,365	88,482	0	16,693	156,879	361,140
Brighton	2,134	2,846	0	4,033	33,054	581	0	0	7,108	68,698	118,454
Burlison	0	1,422	0	816	16,425	299	0	0	3,656	34,344	56,962
Covington	48,156	18,414	4,095	44,518	213,892	3,762	239,965	0	45,998	444,550	1,063,350
Garland	0	772	0	7,502	8,971	158	0	0	1,929	18,644	37,976
Gilt Edge	0	1,099	0	202	12,770	225	0	0	2,746	26,541	43,583
Mason	52	2,558	0	454	29,711	523	26,403	0	6,390	61,751	127,842
Munford	6,142	9,976	0	7,700	115,596	2,065	39,151	0	25,251	240,909	446,790
County Government	174,027	42,833	716	27,249	1,766,256	15,758	216,029	46,581	377,495	0	2,666,943
Trousdale County	47,421	11,027	0	29,475	1,128,803	16,896	107,382	7,444	126,509	134,428	1,609,385
Hartsville	11,722	5,568	0	25,334	64,679	1,138	88,895	0	13,909	134,428	345,673
County Government	35,699	5,459	0	4,141	1,064,124	15,758	18,487	7,444	112,600	0	1,263,711
Unicoi County	47,509	36,293	5,797	74,919	1,464,189	20,055	157,405	17,031	196,718	507,785	2,527,700
Erwin	10,972	13,800	3,297	35,639	160,298	2,819	118,962	0	34,497	333,160	713,444
Unicoi	0	7,233	0	3,946	84,020	1,478	33,386	0	18,069	174,625	322,757
County Government	36,537	15,260	2,500	35,334	1,219,871	15,758	5,056	17,031	144,152	0	1,491,499
Union County	48,029	23,557	0	16,434	1,369,751	17,991	188,355	16,089	553,418	263,867	2,497,491
Luttrell	0	2,752	0	1,291	31,968	562	8,193	0	6,875	66,442	118,083
Maynardville	0	3,925	0	3,197	45,595	802	65,052	0	9,805	94,764	223,140
Plainview	0	4,252	0	88	49,395	869	10,019	0	10,623	102,661	177,907
County Government	48,029	12,628	0	11,858	1,242,793	15,758	105,091	16,089	526,115	0	1,978,361
Van Buren County	12,924	7,236	0	2,845	1,252,216	16,323	56,533	11,240	162,508	66,798	1,588,621
Spencer	0	2,767	0	1,620	32,140	565	27,266	0	6,912	66,798	138,068
County Government	12,924	4,469	0	1,225	1,220,076	15,758	29,267	11,240	155,596	0	1,450,554
Warren County	322,903	61,946	21,257	218,280	1,991,535	22,199	561,989	35,724	445,165	761,025	4,442,022
Centertown	0	817	0	3,347	9,485	167	0	0	2,040	19,713	35,569
McMinnville	125,178	28,790	0	136,519	334,423	5,882	277,536	0	72,177	695,058	1,675,563
Morrison	394	1,613	0	6,956	18,741	330	22,719	0	4,030	38,951	93,734
Viola	0	303	0	1,362	3,514	62	0	0	756	7,303	13,300
County Government	197,331	30,423	21,257	70,096	1,625,372	15,758	261,734	35,724	366,162	0	2,623,856
Washington County	398,176	221,547	332,547	715,156	3,607,608	43,655	1,852,583	74,739	861,057	3,293,540	11,400,609

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Johnson City (pt.)	154,265	127,807	329,271	535,362	1,484,374	26,133	1,437,895	0	322,458	3,085,589	7,503,155
Jonesborough	23,984	8,613	0	55,208	99,990	1,765	107,317	0	21,583	207,951	526,411
County Government	219,927	85,127	3,276	124,586	2,023,244	15,758	307,372	74,739	517,016	0	3,371,044
Wayne County	156,053	27,874	4,909	64,179	1,947,088	18,847	246,429	30,785	421,114	362,765	3,280,041
Clifton	4,675	6,699	0	14,716	77,608	1,388	33,943	0	16,975	161,777	317,781
Collinwood	14,545	2,494	0	28,824	28,968	510	4,085	0	6,230	60,207	145,863
Iron City (pt.)	0	0	0	0	0	0	0	0	0	0	0
Waynesboro	35,899	5,831	0	11,748	67,736	1,191	36,777	0	14,567	140,781	314,530
County Government	100,934	12,850	4,909	8,891	1,772,776	15,758	171,624	30,785	383,342	0	2,501,867
Weakley County	205,954	72,697	22,601	151,416	2,270,355	24,587	332,569	39,188	487,132	1,043,320	4,649,819
Dresden	10,386	6,761	9,639	36,813	78,535	1,381	73,506	0	16,889	163,225	397,135
Gleason	18,289	3,460	1,295	19,602	40,196	707	3,081	0	8,644	83,542	178,816
Greenfield	1,577	5,334	0	9,200	61,965	1,090	19,633	0	13,326	128,787	240,912
McKenzie (pt.)	588	436	121	983	5,067	89	2,350	0	1,090	10,531	21,255
Martin	24,575	24,648	10,024	54,077	286,313	5,036	170,341	0	61,986	595,068	1,232,068
Sharon	12,492	2,575	0	8,559	29,911	526	16,422	0	6,472	62,167	139,124
County Government	138,047	29,483	1,522	22,182	1,768,368	15,758	47,237	39,188	378,726	0	2,440,509
White County	125,351	31,269	0	72,595	1,605,028	18,361	265,937	24,981	289,050	307,628	2,740,200
Doyle	0	1,230	0	325	14,284	251	8,001	0	3,072	29,688	56,851
Sparta	51,096	11,513	0	42,360	133,729	2,352	147,839	0	29,138	277,940	695,967
County Government	74,255	18,526	0	29,910	1,457,015	15,758	110,097	24,981	256,840	0	1,987,382
Williamson County	426,152	239,425	384,162	2,833,709	4,068,084	46,279	1,640,863	85,858	1,016,850	3,604,928	14,346,311
Brentwood	27,318	54,735	154,480	1,440,870	635,792	11,183	346,688	0	136,729	1,321,417	4,129,212
Fairview	2,876	12,017	0	17,876	139,586	2,455	119,953	0	30,018	290,112	614,893
Franklin	51,993	71,961	219,034	934,814	835,886	14,702	820,812	0	179,902	1,737,288	4,866,392
Nolensville	204	4,560	0	8,824	52,966	932	29,301	0	11,391	110,083	218,261
Spring Hill (pt.)	649	2,909	0	5,362	33,648	608	17,308	0	7,434	70,264	138,181
Thompson's Station	0	3,138	0	22,446	36,453	641	17,035	0	7,839	75,764	163,316
County Government	343,112	90,105	10,648	403,517	2,333,753	15,758	289,766	85,858	643,538	0	4,216,055
Wilson County	361,457	146,893	82,991	486,485	3,022,252	31,067	1,162,863	71,932	747,726	1,798,636	7,912,301
Lebanon	38,525	44,592	81,252	248,437	517,831	9,125	581,212	0	112,349	1,076,590	2,709,913
Mount Juliet	0	26,570	0	127,016	307,850	5,504	215,320	0	67,292	641,651	1,391,203

Appendix C-3. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	TVA Payments	Sales & Use Tax	Total
Watertown	3,258	3,330	0	11,374	38,682	680	0	0	8,319	80,395	146,038
County Government	319,674	72,401	1,739	99,658	2,157,889	15,758	366,331	71,932	559,766	0	3,665,148
Total to Local Governments	\$24,374,866	\$11,897,000	\$14,573,477	\$57,508,845	\$255,444,850	\$2,993,946	\$90,739,293	\$4,748,931	\$65,965,764	\$182,745,185	\$710,992,157

Source: Tennessee Department of Revenue

Note: (pt.) denotes partials, cities that are located in more than one county. In this Appendix, TACIR staff has apportioned state-shared tax distributions to each city partial based upon the partial's proportion to the total city population. The source for the population data was the U.S. Census Bureau estimates for 7/1/98.

Totals shown here do not include \$2.5 million in distributions reported by the Dept. of Revenue under the category "municipal" that go to entities other than municipalities (i.e. CTAS, MTAS, UT Center for Government Training, and TACIR).

TN Malt Beverage Association reports all beer wholesale distributions for Metro Nashville-Davidson County under municipal distributions.

Due to security concerns related to the low volume of filers, this table does not include distributions for coal or gas severance taxes.

¹ Although Nashville/Davidson County is a metropolitan government, the Dept. of Revenue reports the city and county distributions separately.

² Although Lynchburg/Moore County is a metropolitan government, the Dept. of Revenue reports the city and county distributions separately.

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, Totals, 1999

Appendix C-4 provides the state-shared revenue amounts for each source, excluding severance taxes (see note), with municipal and county government amounts summed for each county area, for Fiscal Year 1999.

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999

Local Government	Total
Anderson County	\$8,357,371
Clinton	1,218,994
Lake City (pt.)	312,271
Norris	197,504
Oak Ridge (pt.)	3,365,367
Oliver Springs (pt.)	326,411
County Government	2,936,824
Bedford County	4,530,864
Bell Buckle	50,021
Normandy	13,715
Shelbyville	2,049,623
Wartrace	58,385
County Government	2,359,120
Benton County	3,085,513
Big Sandy	52,928
Camden	538,198
County Government	2,494,387
Bledsoe County	2,050,238
Pikeville	284,361
County Government	1,765,877
Blount County	8,710,562
Alcoa	1,216,413
Friendsville	93,319
Louisville	195,952
Maryville	3,231,854
Rockford	127,278
Townsend	103,860
County Government	3,741,886
Bradley County	8,181,145
Charleston	167,760
Cleveland	4,908,210
County Government	3,105,175
Campbell County	4,852,543
Caryville	227,972
Jacksboro	362,211
Jellico	477,298
LaFollette	1,034,338
Lake City (pt.)	15,370
County Government	2,735,353
Cannon County	1,925,249

Auburntown

46,145

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Woodbury	273,742
County Government	1,605,362
Carroll County	4,246,324
Atwood	106,347
Bruceton	160,570
Clarksburg	31,170
Hollow Rock	127,312
Huntingdon	594,622
McKenzie (pt.)	585,173
McLemoresville	32,340
Trezevant	126,116
County Government	2,482,674
Carter County	4,627,897
Elizabethton	1,827,816
Johnson City (pt.)	161,193
Watauga	38,851
County Government	2,600,037
Cheatham County	3,412,302
Ashland City	465,792
Kingston Springs	311,357
Pegram	239,829
Pleasant View	244,548
County Government	2,150,775
Chester County	2,380,084
Enville (pt.)	24,350
Henderson	693,516
Milledgeville (pt.)	9,751
Silerton (pt.)	165
County Government	1,652,303
Claiborne County	3,548,813
Cumberland Gap	142,624
Harrogate	459,203
New Tazewell	251,256
Tazewell	298,611
County Government	2,397,120
Clay County	1,881,227
Celina	222,371
County Government	1,658,856
Cocke County	3,482,091
Newport	1,023,455
Parrottsville	24,493
County Government	2,434,143
Coffee County	5,921,957
Manchester	1,143,621
Tullahoma (pt.)	2,272,850
County Government	2,505,486
Crockett County	2,458,016
Alamo	256,922

Bells 280,808

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Friendship	81,048
Gadsden	71,680
Maury City	89,359
County Government	1,678,198
Cumberland County	4,748,810
Crab Orchard	113,172
Crossville	1,441,082
Pleasant Hill	76,147
County Government	3,118,409
Davidson County	80,454,512
Belle Meade	1,889,481
Berry Hill	184,206
Forest Hills	1,298,555
Goodlettsville (pt.)	1,213,480
Lakewood	197,656
Nashville	61,426,270
Oak Hill	753,749
Ridgetop (pt.)	11,139
County Government	13,479,975
Decatur County	2,321,243
Decaturville	91,614
Parsons	255,807
Scotts Hill (pt.)	25,017
County Government	1,948,805
DeKalb County	2,558,469
Alexandria	80,531
Dowelltown	31,066
Liberty	40,246
Smithville	521,033
County Government	1,885,593
Dickson County	4,870,599
Burns	235,941
Charlotte	170,227
Dickson	1,591,553
Slayden	16,714
Vanleer	47,669
White Bluff	260,453
County Government	2,548,042
Dyer County	5,543,927
Dyersburg	2,576,417
Newbern	380,100
Trimble (pt.)	87,354
County Government	2,500,055
Fayette County	3,656,022
Braden	34,578
Gallaway	110,856
Grand Junction (pt.)	1,215

Hickory Withe 11,759

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
LaGrange	25,317
Moscow	110,533
Oakland	98,333
Piperton	60,981
Rossville	108,096
Somerville	420,809
Williston	42,392
County Government	2,631,153
Fentress County	2,424,568
Allardt	61,568
Jamestown	212,109
County Government	2,150,891
Franklin County	4,752,559
Cowan	219,946
Decherd	309,271
Estill Springs	199,616
Huntland	134,373
Tullahoma (pt.)	134,488
Winchester	953,789
County Government	2,801,075
Gibson County	6,479,880
Bradford	126,498
Dyer	244,403
Gibson	52,339
Humboldt (pt.)	1,247,805
Kenton (pt.)	90,318
Medina	102,434
Milan	969,717
Rutherford	183,239
Trenton	684,609
Yorkville	42,312
County Government	2,736,205
Giles County	4,330,105
Ardmore (pt.)	296,610
Elkton	96,650
Lynnville	46,665
Minor Hill	168,751
Pulaski	1,099,669
County Government	2,621,759
Grainger County	2,360,484
Blaine	134,038
Rutledge	152,406
County Government	2,074,040
Greene County	6,218,017
Baileyton	74,352
Bean Station	276,821
Greeneville	2,272,717

Mosheim 246,492

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Tusculum Station	222,398
County Government	3,125,237
Grundy County	2,648,524
Altamont	85,592
Beersheba Springs	57,842
Coalmont	96,345
Gruetli-Laager	210,050
Monteagle (pt.)	133,810
Palmer	104,602
Tracey City	220,845
County Government	1,739,438
Hamblen County	5,563,188
Morristown	3,161,094
County Government	2,402,094
Hamilton County	40,165,884
Chattanooga	23,202,045
Collegedale	595,539
East Ridge	2,693,546
Lakesite	244,457
Lookout Mountain	1,026,849
Red Bank	1,417,783
Ridgeside	74,063
Signal Mountain	1,334,496
Soddy-Daisy	1,288,697
Walden	269,007
County Government	8,019,402
Hancock County	1,533,757
Sneedville	171,323
County Government	1,362,434
Hardeman County	4,128,797
Bolivar	781,877
Grand Junction (pt.)	105,443
Hickory Valley	15,985
Hornsby	45,883
Middleton	137,276
Saulsbery	12,840
Silerton (pt.)	9,734
Toone	48,576
Whiteville	322,097
County Government	2,649,085
Hardin County	3,897,089
Crump	215,198
Milledgeville (pt.)	4,523
Saltillo	57,221
Savannah	895,836
County Government	2,724,310
Hawkins County	5,231,713

Bulls Gap 112,080

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Church Hill	631,283
Kingsport (pt.)	371,162
Mount Carmel	420,203
Rogersville	679,175
Surgoinsville	239,679
County Government	2,778,131
Haywood County	3,636,253
Brownsville	1,176,952
Stanton	48,762
County Government	2,410,539
Henderson County	3,569,367
Lexington	1,053,380
Parkers Crossroads	85,095
Sardis	48,184
Scotts Hill (pt.)	47,544
County Government	2,335,164
Henry County	5,014,183
Cottage Grove	10,448
Henry	47,829
McKenzie (pt.)	16,387
Paris	1,539,856
Puryear	170,870
County Government	3,228,793
Hickman County	2,803,894
Centerville	448,724
County Government	2,355,171
Houston County	1,811,077
Erin	234,085
Tennessee Ridge	124,064
County Government	1,452,928
Humphreys County	3,584,481
McEwen	210,099
New Johnsonville	284,452
Waverly	516,924
County Government	2,573,006
Jackson County	1,852,138
Gainesboro	203,915
County Government	1,648,223
Jefferson County	3,936,384
Baneberry	42,080
Dandridge	307,122
Jefferson City	796,867
New Market	184,942
White Pine	250,384
County Government	2,354,989
Johnson County	2,120,947
Mountain City	268,041

County Government 1,852,906

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government Total

Knox County	39,941,851
Farragut (pt.)	2,695,571
Knoxville	26,775,406
County Government	10,470,874
Lake County	1,786,221
Ridgely	210,487
Tiptonville	289,491
County Government	1,286,244
Lauderdale County	3,631,513
Gates	97,002
Halls	286,442
Henning	152,949
Ripley	936,621
County Government	2,158,500
Lawrence County	4,424,271
Ethridge	96,856
Iron City (pt.)	43,551
Lawrenceburg	1,315,364
Loretto	201,683
St. Joseph	173,550
County Government	2,593,268
Lewis County	2,107,680
Hohenwald	554,359
County Government	1,553,321
Lincoln County	3,620,584
Ardmore (pt.)	16,528
Fayetteville	1,116,308
Petersburg (pt.)	57,248
County Government	2,430,500
Loudon County	4,357,803
Farragut (pt.)	2,408
Greenback	76,245
Lenoir City	940,882
Loudon	683,988
Philadelphia	46,407
County Government	2,607,873
McMinn County	4,478,477
Athens	1,791,124
Calhoun	55,982
Englewood	167,413
Etowah	515,186
Niota	117,936
Sweetwater (pt.)	2,448
County Government	1,828,387
McNairy County	4,815,164
Adamsville	270,716
Bethel Springs	90,316

Eastview 75,376

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Enville (pt.)	0
Finger	28,285
Guys	73,652
Michie	76,068
Milledgeville (pt.)	16,184
Ramer	34,403
Selmer	623,050
Stantonville	27,780
County Government	3,499,334
Macon County	3,150,534
Lafayette	529,745
Red Boiling Springs	123,501
County Government	2,497,288
Madison County	9,909,724
Humboldt (pt.)	2,847
Jackson	7,698,046
Medon	26,417
Three Way	5,304
County Government	2,177,111
Marion County	4,915,076
Jasper	413,152
Kimball	198,820
Monteagle (pt.)	90,400
New Hope	100,664
Orme	14,557
Powells Crossroads	115,960
South Pittsburg	491,483
Whitwell	240,774
County Government	3,249,265
Marshall County	4,298,133
Chapel Hill	110,385
Cornersville	106,627
Lewisburg	1,400,762
Petersburg (pt.)	23,601
County Government	2,656,758
Maury County	7,755,608
Columbia	4,297,508
Mount Pleasant	539,590
Spring Hill (pt.)	540,060
County Government	2,378,451
Meigs County	2,073,564
Big Springs	64,925
Decatur	222,204
County Government	1,786,435
Monroe County	4,541,071
Madisonville	504,136
Sweetwater (pt.)	738,791

Tellico Plains 114,065

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Vonore	151,128
County Government	3,032,952
Montgomery County	15,453,864
Clarksville	11,397,191
County Government	4,056,674
Moore County	1,356,207
Lynchburg	82,208
County Government	1,273,999
Morgan County	2,345,274
Harriman (pt.)	0
Oakdale	26,776
Oliver Springs (pt.)	7,412
Sunbright	57,882
Wartburg	162,709
County Government	2,090,494
Obion County	4,745,743
Hornbeak	46,860
Kenton (pt.)	68,877
Obion	142,230
Rives	36,218
Samburg	74,340
South Fulton	292,877
Trimble (pt.)	0
Troy	133,060
Union City	1,495,141
Woodland Mills	45,259
County Government	2,410,881
Overton County	2,537,478
Livingston	552,915
County Government	1,984,563
Perry County	2,181,152
Linden	196,890
Lobelville	137,206
County Government	1,847,057
Pickett County	1,594,113
Byrdstown	111,415
County Government	1,482,698
Polk County	2,617,594
Benton	129,622
Copperhill	155,178
Ducktown	47,011
County Government	2,285,783
Putnam County	7,093,594
Algood	344,556
Baxter	186,199
Cookeville	3,515,420
Monterey	265,332

County Government 2,782,087

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government

Total

Rhea County	3,616,389
Dayton	814,860
Graysville	139,620
Spring City	303,115
County Government	2,358,793
Roane County	5,865,279
Harriman (pt.)	962,400
Kingston	648,579
Midtown	3,901
Oak Ridge (pt.)	426,823
Oliver Springs (pt.)	138,498
Rockwood	678,354
County Government	3,006,724
Robertson County	6,106,638
Adams	60,448
Cedar Hill	60,487
Coopertown	346,842
Cross Plains	182,661
Greenbrier	404,981
Millersville (pt.)	6,353
Orlinda	125,434
Ridgetop (pt.)	185,173
Springfield	1,786,110
White House (pt.)	415,330
County Government	2,532,821
Rutherford County	17,919,690
Eagleville	74,086
Lavergne	1,807,057
Murfreesboro	8,425,024
Smyrna	2,930,222
County Government	4,683,301
Scott County	3,069,563
Helenwood	0
Huntsville	100,859
Oneida	534,699
Winfield	288,801
County Government	2,145,203
Sequatchie County	2,041,655
Dunlap	514,521
County Government	1,527,134
Sevier County	11,323,643
Gatlinburg	2,958,148
Pigeon Forge	3,419,509
Pittman Center	50,016
Sevierville	1,563,204
County Government	3,332,766
Shelby County	123,895,724

Arlington 265,456

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government

Total

Bartlett	4,186,634
Collierville	3,410,006
Germantown	5,568,378
Lakeland	557,425
Memphis	87,830,371
Millington	2,097,358
County Government	19,980,097
Smith County	2,563,299
Carthage	359,655
Gordonsville	161,317
South Carthage	187,128
County Government	1,855,199
Stewart County	3,205,690
Cumberland City	75,759
Dover	178,551
County Government	2,951,380
Sullivan County	14,123,908
Bluff City	195,493
Bristol	3,274,099
Johnson City (pt.)	15,743
Kingsport (pt.)	5,633,256
County Government	5,005,318
Sumner County	13,741,791
Gallatin	2,739,955
Goodlettsville (pt.)	530,439
Hendersonville	4,685,189
Millersville (pt.)	466,536
Mitchellville	20,424
Portland	835,729
Walnut Grove	0
Westmoreland	293,284
White House (pt.)	293,321
County Government	3,876,914
Tipton County	4,923,040
Atoka	361,140
Brighton	118,454
Burlison	56,962
Covington	1,063,350
Garland	37,976
Gilt Edge	43,583
Mason	127,842
Munford	446,790
County Government	2,666,943
Trousdale County	1,609,385
Hartsville	345,673
County Government	1,263,711
Unicoi County	2,527,700

Erwin 713,444

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Unicoi	322,757
County Government	1,491,499
Union County	2,497,491
Luttrell	118,083
Maynardville	223,140
Plainview	177,907
County Government	1,978,361
Van Buren County	1,588,621
Spencer	138,068
County Government	1,450,554
Warren County	4,442,022
Centertown	35,569
McMinnville	1,675,563
Morrison	93,734
Viola	13,300
County Government	2,623,856
Washington County	11,400,609
Johnson City (pt.)	7,503,155
Jonesborough	526,411
County Government	3,371,044
Wayne County	3,280,041
Clifton	317,781
Collinwood	145,863
Iron City (pt.)	0
Waynesboro	314,530
County Government	2,501,867
Weakley County	4,649,819
Dresden	397,135
Gleason	178,816
Greenfield	240,912
McKenzie (pt.)	21,255
Martin	1,232,068
Sharon	139,124
County Government	2,440,509
White County	2,740,200
Doyle	56,851
Sparta	695,967
County Government	1,987,382
Williamson County	14,346,311
Brentwood	4,129,212
Fairview	614,893
Franklin	4,866,392
Nolensville	218,261
Spring Hill (pt.)	138,181
Thompson's Station	163,316
County Government	4,216,055
Wilson County	7,912,301

Lebanon 2,709,913

Appendix C-4. Sums of State-Shared Tax Distribution by County Area, by Source, 1999 (Continued)

Local Government	Total
Mount Juliet	1,391,203
Watertown	146,038
County Government	3,665,148
Total to Local Governments	\$710,992,157
Source: Tennessee Department of Revenue	

Note: (pt.) denotes partials, cities that are located in more than one county. In this Appendix, TACIR staff has apportioned state-shared tax distributions to each city partial based upon the partial's proportion to the total city population. The source for the population data was the U.S. Census Bureau estimates for 7/1/98.

Totals shown here do not include \$2.5 million in distributions reported by the Dept. of Revenue under the category "municipal" that go to entities other than municipalities (i.e. CTAS, MTAS, UT Center for Government Training, and TACIR).

TN Malt Beverage Association reports all beer wholesale distributions for Metro Nashville-Davidson County under municipal distributions.

Due to security concerns related to the low volume of filers, this table does not include distributions for coal or gas severance taxes.

¹ Although Nashville/Davidson County is a metropolitan government, the Dept. of Revenue reports the city and county distributions separately.

² Although Lynchburg/Moore County is a metropolitan government, the Dept. of Revenue reports the city and county distributions separately.

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Shelby County	3,658,450	2,614,866	3,276,212	13,854,364	30,274,659	394,687	16,051,827	607,398	8,429,730	44,733,532	123,895,724	1
Arlington	4,827	4,460	0	23,545	51,775	915	61,065	0	11,182	107,687	265,456	
Bartlett	58,196	88,419	24,895	148,519	1,027,066	18,065	465,966	0	220,874	2,134,634	4,186,634	
Collierville	41,650	70,993	9,548	268,869	822,408	14,721	287,337	0	179,981	1,714,499	3,410,006	
Germantown	81,092	91,319	68,092	1,454,522	1,060,748	18,658	361,192	0	228,117	2,204,638	5,568,378	
Lakeland	0	12,657	0	24,585	145,553	2,728	32,597	0	33,354	305,951	557,425	
Memphis	1,382,284	1,541,090	1,408,305	10,890,438	17,901,106	314,864	13,140,261	0	4,046,715	37,205,308	87,830,371	
Millington	21,450	43,940	5,961	43,027	510,405	8,978	293,018	0	109,764	1,060,815	2,097,358	
County Government	2,068,951	761,988	1,759,411	1,000,859	8,755,598	15,758	1,410,392	607,398	3,599,743	0	19,980,097	
Davidson County	2,831,115	1,438,751	5,026,126	11,591,252	17,031,770	213,479	12,196,443	376,461	4,586,109	25,163,005	80,454,512	2
Belle Meade	-3,081	6,982	18,800	1,598,236	81,106	1,427	0	0	17,442	168,569	1,889,481	
Berry Hill	0	1,972	21,402	2,323	22,912	403	82,647	0	4,927	47,620	184,206	
Forest Hills	0	10,406	9,522	878,413	120,873	2,126	0	0	25,994	251,221	1,298,555	
Goodlettsville (pt.)	3,835	21,437	28,627	91,959	249,004	4,380	243,164	0	53,549	517,524	1,213,480	
Lakewood	0	4,941	0	2,681	57,394	1,010	0	0	12,343	119,287	197,656	
Nashville	2,374,128	911,145	2,155,130	7,265,617	10,583,743	186,158	11,870,632	0	2,282,993	23,796,724	61,426,270	
Oak Hill	0	10,578	0	336,336	122,873	2,161	0	0	26,424	255,377	753,749	
Ridgetop (pt.)	102	277	0	115	3,211	57	0	0	696	6,682	11,139	
County Government	456,131	471,014	2,792,645	1,415,572	5,790,654	15,758	See Notes	376,461	2,161,740	0	13,479,975	
Hamilton County	701,408	791,565	1,045,722	5,632,493	10,039,075	123,691	5,741,061	217,919	3,119,553	12,753,397	40,165,884	3
Chattanooga	253,643	374,801	1,025,918	2,907,959	4,353,639	76,577	4,153,428	0	1,007,562	9,048,518	23,202,045	
Collegedale	5,770	13,040	0	74,224	151,470	2,664	0	0	33,558	314,813	595,539	
East Ridge	27,951	51,897	7,755	144,621	602,824	10,603	461,443	0	133,555	1,252,897	2,693,546	
Lakesite	0	3,804	0	5,398	44,161	779	88,660	0	9,817	91,838	244,457	
Lookout Mountain	0	4,675	0	842,004	54,309	955	0	0	12,032	112,874	1,026,849	
Red Bank	14,697	30,300	0	60,381	351,964	6,191	144,758	0	77,977	731,515	1,417,783	
Ridgeside	0	984	0	35,169	11,427	201	0	0	2,532	23,750	74,063	
Signal Mountain	3,726	18,313	4,413	565,499	212,721	3,742	36,839	0	47,128	442,115	1,334,496	
Soddy-Daisy	5,172	26,033	0	47,124	302,398	5,319	207,158	0	66,996	628,497	1,288,697	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Walden	0	4,415	0	87,884	51,280	902	6,585	0	11,361	106,580	269,007	
County Government	390,449	263,303	7,636	862,230	3,902,882	15,758	642,190	217,919	1,717,035	0	8,019,402	
Knox County	1,467,018	763,354	1,801,226	5,488,122	9,568,737	108,465	6,743,723	252,554	2,794,150	10,954,502	39,941,851	4
Farragut (pt.)	0	40,922	157,128	541,228	475,355	8,362	382,381	0	102,227	987,968	2,695,571	
Knoxville	681,057	412,826	1,610,596	3,500,021	4,795,337	84,346	4,655,920	0	1,068,769	9,966,534	26,775,406	
County Government	785,961	309,606	33,502	1,446,872	4,298,045	15,758	1,705,422	252,554	1,623,154	0	10,470,874	
Rutherford County	334,437	378,600	302,237	887,006	5,612,621	66,050	2,886,723	121,554	1,451,821	5,878,641	17,919,690	5
Eagleville	1,843	1,232	0	23,621	14,313	252	0	0	3,078	29,747	74,086	
Lavergne	1,259	38,995	0	28,255	452,195	8,040	238,399	0	98,306	941,608	1,807,057	
Murfreesboro	103,080	144,863	273,319	618,029	1,679,557	29,901	1,711,636	0	366,522	3,498,117	8,425,024	
Smyrna	7,477	58,350	0	54,900	675,954	12,099	564,350	0	147,923	1,409,169	2,930,222	
County Government	220,778	135,160	28,918	162,201	2,790,602	15,758	372,338	121,554	835,992	0	4,683,301	
Montgomery County	450,818	331,067	272,637	655,172	5,051,178	61,937	1,862,067	96,546	1,228,833	5,443,609	15,453,864	6
Clarksville	114,472	225,469	272,637	584,843	2,617,848	46,179	1,527,483	0	564,651	5,443,609	11,397,191	
County Government	336,346	105,598	0	70,329	2,433,330	15,758	334,585	96,546	664,182	0	4,056,674	
Williamson County	426,152	239,425	384,162	2,833,709	4,068,084	46,279	1,640,863	85,858	1,016,850	3,604,928	14,346,311	7
Brentwood	27,318	54,735	154,480	1,440,870	635,792	11,183	346,688	0	136,729	1,321,417	4,129,212	
Fairview	2,876	12,017	0	17,876	139,586	2,455	119,953	0	30,018	290,112	614,893	
Franklin	51,993	71,961	219,034	934,814	835,886	14,702	820,812	0	179,902	1,737,288	4,866,392	
Nolensville	204	4,560	0	8,824	52,966	932	29,301	0	11,391	110,083	218,261	
Spring Hill (pt.)	649	2,909	0	5,362	33,648	608	17,308	0	7,434	70,264	138,181	
Thompson's Station	0	3,138	0	22,446	36,453	641	17,035	0	7,839	75,764	163,316	
County Government	343,112	90,105	10,648	403,517	2,333,753	15,758	289,766	85,858	643,538	0	4,216,055	
Sullivan County	714,020	291,262	250,969	1,545,912	4,397,578	48,215	1,643,974	113,577	1,283,460	3,834,940	14,123,908	8
Bluff City	0	4,124	0	32,290	47,909	843	0	0	10,753	99,574	195,493	
Bristol	98,167	58,911	92,271	393,669	684,301	12,036	361,783	0	150,723	1,422,238	3,274,099	
Johnson City (pt.)	324	268	691	1,123	3,114	55	3,017	0	677	6,474	15,743	
Kingsport (pt.)	198,152	95,544	148,424	807,946	1,109,797	19,524	708,507	0	238,709	2,306,654	5,633,256	
County Government	417,377	132,415	9,584	310,884	2,552,457	15,758	570,668	113,577	882,599	0	5,005,318	
Sumner County	357,850	285,394	116,132	790,524	4,535,302	54,633	1,794,804	88,296	1,128,044	4,590,813	13,741,791	9
Gallatin	46,560	50,544	38,649	183,107	587,111	10,327	477,157	0	126,260	1,220,240	2,739,955	

Goodlettsville (pt.) 1,677 9,370 12,514 40,197 108,845 1,914 106,293 0 23,408 226,222 530,439

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Hendersonville	17,682	93,629	64,614	396,721	1,087,498	19,137	511,497	0	233,985	2,260,426	4,685,189	
Millersville (pt.)	0	10,070	0	1,955	116,966	2,057	67,233	0	25,154	243,101	466,536	
Mitchellville	0	475	0	1,692	5,514	97	0	0	1,186	11,460	20,424	
Portland	21,422	15,223	0	26,594	176,689	3,124	186,923	0	38,196	367,558	835,729	
Walnut Grove	0	0	0	0	0	0	0	0	0	0	0	
Westmoreland	8,184	4,985	0	4,147	57,908	1,019	84,232	0	12,453	120,356	293,284	
White House (pt.)	5,624	5,859	0	8,932	68,022	1,200	47,561	0	14,673	141,450	293,321	
County Government	256,701	95,239	355	127,179	2,326,748	15,758	313,909	88,296	652,729	0	3,876,914	
Washington County	398,176	221,547	332,547	715,156	3,607,608	43,655	1,852,583	74,739	861,057	3,293,540	11,400,609	10
Johnson City (pt.)	154,265	127,807	329,271	535,362	1,484,374	26,133	1,437,895	0	322,458	3,085,589	7,503,155	
Jonesborough	23,984	8,613	0	55,208	99,990	1,765	107,317	0	21,583	207,951	526,411	
County Government	219,927	85,127	3,276	124,586	2,023,244	15,758	307,372	74,739	517,016	0	3,371,044	
Sevier County	505,027	90,956	319,854	468,048	2,735,563	24,778	1,399,069	53,051	602,911	5,124,387	11,323,643	11
Gatlinburg	10,014	8,404	314,000	118,281	244,244	1,717	465,169	0	20,993	1,775,326	2,958,148	
Pigeon Forge	8,381	9,803	0	41,626	249,414	2,003	354,835	0	24,495	2,728,952	3,419,509	
Pittman Center	0	1,176	0	1,439	13,656	240	2,186	0	2,937	28,382	50,016	
Sevierville	72,457	24,504	5,854	147,440	284,082	5,060	370,212	0	61,868	591,727	1,563,204	
County Government	414,175	47,069	0	159,262	1,944,167	15,758	206,667	53,051	492,618	0	3,332,766	
Madison County	248,407	146,846	237,739	639,998	2,942,402	41,702	1,782,367	25,952	575,210	3,269,101	9,909,724	12
Humboldt (pt.)	109	55	10	104	644	11	435	0	139	1,340	2,847	
Jackson	180,871	126,356	237,729	614,194	1,467,735	25,816	1,474,218	0	317,201	3,253,926	7,698,046	
Medon	0	573	0	3,805	6,656	117	0	0	1,431	13,835	26,417	
Three Way	0	0	0	0	0	0	5,304	0	0	0	5,304	
County Government	67,427	19,862	0	21,895	1,467,367	15,758	302,411	25,952	256,439	0	2,177,111	
Blount County	543,602	156,929	45,572	710,554	3,111,013	31,660	1,332,196	76,875	827,324	1,874,838	8,710,562	13
Alcoa	97,721	17,625	6,355	33,218	204,362	3,637	383,431	0	44,462	425,602	1,216,413	
Friendsville	0	1,948	0	16,455	22,626	398	0	0	4,866	47,026	93,319	
Louisville	0	3,579	0	40,446	41,567	731	14,298	0	8,939	86,392	195,952	
Maryville	176,589	51,920	15,597	355,276	603,087	10,609	635,590	0	129,713	1,253,473	3,231,854	
Rockford	0	1,773	0	40,500	20,598	362	16,805	0	4,430	42,810	127,278	

Townsend	0	809	0	21,748	9,399	165	50,183	0	2,021	19,535	103,860
County Government	269,292	79,275	23,620	202,911	2,209,374	15,758	231,888	76,875	632,893	0	3,741,886

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Anderson County	\$191,845	\$159,971	\$72,467	\$709,416	\$2,956,568	\$35,583	\$953,341	\$58,018	\$877,531	\$2,342,631	\$8,357,371	14
Clinton	12,528	23,311	0	77,424	270,772	4,763	207,068	0	60,360	562,768	1,218,994	
Lake City (pt.)	516	5,077	2,546	5,064	58,976	1,037	103,321	0	13,159	122,576	312,271	
Norris	12,170	3,205	0	34,378	37,225	655	24,499	0	8,005	77,367	197,504	
Oak Ridge (pt.)	46,072	59,607	66,531	486,096	692,391	12,178	387,976	0	175,463	1,439,052	3,365,367	
Oliver Springs (pt.)	12,254	5,835	0	11,260	67,778	1,192	70,332	0	16,891	140,869	326,411	
County Government	108,306	62,936	3,390	95,193	1,829,425	15,758	160,146	58,018	603,653	0	2,936,824	
Bradley County	357,854	152,596	33,693	706,769	2,849,923	33,048	1,172,367	61,634	770,245	2,043,017	8,181,145	15
Charleston	3,957	1,606	0	6,235	18,655	328	93,633	0	4,573	38,773	167,760	
Cleveland	116,632	83,018	23,244	591,968	964,330	16,962	870,681	0	237,131	2,004,244	4,908,210	
County Government	237,265	67,972	10,449	108,566	1,866,938	15,758	208,053	61,634	528,541	0	3,105,175	
Wilson County	361,457	146,893	82,991	486,485	3,022,252	31,067	1,162,863	71,932	747,726	1,798,636	7,912,301	16
Lebanon	38,525	44,592	81,252	248,437	517,831	9,125	581,212	0	112,349	1,076,590	2,709,913	
Mount Juliet	0	26,570	0	127,016	307,850	5,504	215,320	0	67,292	641,651	1,391,203	
Watertown	3,258	3,330	0	11,374	38,682	680	0	0	8,319	80,395	146,038	
County Government	319,674	72,401	1,739	99,658	2,157,889	15,758	366,331	71,932	559,766	0	3,665,148	
Maury County	224,611	121,375	62,039	355,778	2,835,036	36,385	1,065,831	31,847	591,487	2,431,219	7,755,608	17
Columbia	80,427	78,808	59,274	306,978	915,420	16,101	735,140	0	202,768	1,902,592	4,297,508	
Mount Pleasant	9,970	10,522	0	14,249	122,216	2,150	99,822	0	26,650	254,011	539,590	
Spring Hill (pt.)	2,535	11,369	0	20,958	131,507	2,376	67,644	0	29,054	274,616	540,060	
County Government	131,679	20,676	2,765	13,593	1,665,893	15,758	163,225	31,847	333,015	0	2,378,451	
Putnam County	329,535	118,251	178,147	463,390	2,572,841	30,269	1,096,143	47,846	545,938	1,711,235	7,093,594	18
Algood	1,320	6,992	0	3,694	81,090	1,441	63,559	0	17,620	168,840	344,556	
Baxter	5,556	3,170	0	7,278	36,825	648	48,267	0	7,919	76,536	186,199	
Cookeville	74,411	54,415	171,050	367,776	631,891	11,135	754,860	0	136,145	1,313,737	3,515,420	
Monterey	5,153	6,301	0	11,468	73,193	1,287	0	0	15,808	152,122	265,332	
County Government	243,095	47,373	7,097	73,174	1,749,842	15,758	229,457	47,846	368,446	0	2,782,087	
Gibson County	284,716	115,417	27,812	237,983	2,758,907	30,564	604,064	50,220	621,335	1,748,862	6,479,880	19
Bradford	4,481	2,838	0	9,998	32,968	580	0	0	7,113	68,520	126,498	

Dyer	7,327	5,708	0	11,823	66,307	1,166	0	0	14,260	137,812	244,403
Gibson	1,061	1,065	0	681	12,370	218	8,574	0	2,660	25,710	52,339
Humboldt (pt.)	47,750	24,318	4,381	45,422	282,439	4,972	190,634	0	60,792	587,097	1,247,805

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Kenton (pt.)	4,219	1,952	0	1,569	22,672	399	7,508	0	4,876	47,122	90,318	
Medina	7,500	1,789	0	8,438	20,758	368	15,885	0	4,497	43,199	102,434	
Milan	21,319	18,817	5,234	40,621	218,578	3,845	160,010	0	47,006	454,287	969,717	
Rutherford	3,960	3,205	0	32,981	37,225	655	19,841	0	8,005	77,367	183,239	
Trenton	25,895	11,894	11,726	36,212	138,157	2,430	141,441	0	29,711	287,143	684,609	
Yorkville	0	853	0	8,636	9,913	174	0	0	2,132	20,604	42,312	
County Government	161,203	42,979	6,471	41,602	1,917,520	15,758	60,170	50,220	440,282	0	2,736,205	
Greene County	285,782	103,576	44,719	348,274	2,621,156	26,393	836,852	57,330	637,268	1,256,667	6,218,017	20
Baileyton	0	997	0	485	11,582	204	34,513	0	2,494	24,077	74,352	
Bean Station	0	5,944	0	3,476	69,050	1,215	38,775	0	14,849	143,512	276,821	
Greeneville	155,375	35,923	31,772	240,135	417,271	7,339	427,701	0	89,952	867,249	2,272,717	
Mosheim	0	3,859	0	3,905	44,824	788	90,315	0	9,640	93,161	246,492	
Tusculum Station	0	5,330	0	8,042	61,908	1,089	4,047	0	13,314	128,668	222,398	
County Government	130,407	51,523	12,947	92,231	2,016,521	15,758	241,501	57,330	507,019	0	3,125,237	
Robertson County	147,895	106,769	1,595	201,595	2,538,663	29,826	845,044	43,004	538,121	1,654,125	6,106,638	21
Adams	0	1,444	0	3,479	16,770	295	0	0	3,606	34,854	60,448	
Cedar Hill	0	853	0	6,414	9,913	174	20,397	0	2,132	20,604	60,487	
Coopertown	0	6,997	0	4,418	81,277	1,430	66,316	0	17,479	168,925	346,842	
Cross Plains	0	3,451	0	3,025	40,082	705	43,473	0	8,620	83,305	182,661	
Greenbrier	1,652	9,727	0	19,495	112,988	1,987	0	0	24,299	234,833	404,981	
Millersville (pt.)	0	137	0	27	1,593	28	915	0	343	3,310	6,353	
Orlinda	0	1,281	0	4,818	14,884	262	70,053	0	3,201	30,935	125,434	
Ridgetop (pt.)	1,687	4,600	0	1,914	53,375	946	0	0	11,567	111,083	185,173	
Springfield	30,804	31,722	1,595	110,454	367,842	6,542	391,177	0	79,985	765,989	1,786,110	
White House (pt.)	7,964	8,295	0	12,647	96,316	1,699	67,344	0	20,776	200,288	415,330	
County Government	105,788	38,261	0	34,904	1,743,623	15,758	185,369	43,004	366,114	0	2,532,821	
Coffee County	175,019	96,522	73,463	325,377	2,373,045	27,902	778,065	63,155	577,143	1,432,265	5,921,957	22
Manchester	40,461	19,137	15,893	66,730	222,292	3,910	265,387	0	47,805	462,006	1,143,621	

Tullahoma (pt.)	46,644	40,187	57,570	221,780	466,556	8,235	360,303	0	101,316	970,259	2,272,850	
County Government	87,914	37,198	0	36,867	1,684,197	15,758	152,375	63,155	428,022	0	2,505,486	
Roane County	181,166	95,846	22,198	278,960	2,280,493	26,442	652,621	43,767	1,021,241	1,262,545	5,865,279	23
Harriman (pt.)	29,039	17,509	9,372	46,228	203,379	3,577	176,915	0	53,682	422,699	962,400	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Kingston	15,305	11,461	0	58,597	133,129	2,342	115,056	0	35,996	276,693	648,579	
Midtown	0	0	0	0	0	0	3,901	0	0	0	3,901	
Oak Ridge (pt.)	5,843	7,560	8,438	61,651	87,815	1,545	49,206	0	22,254	182,512	426,823	
Oliver Springs (pt.)	5,200	2,476	0	4,778	28,759	506	29,842	0	7,167	59,771	138,498	
Rockwood	8,509	13,291	27	19,234	154,384	2,715	120,851	0	38,474	320,869	678,354	
County Government	117,271	43,550	4,361	88,472	1,673,028	15,758	156,851	43,767	863,669	0	3,006,724	
Hamblen County	231,579	101,220	37,385	345,421	2,129,507	26,928	769,095	40,377	561,800	1,319,874	5,563,188	24
Morristown	78,876	54,671	37,385	247,204	635,049	11,170	640,296	0	136,569	1,319,874	3,161,094	
County Government	152,703	46,549	0	98,217	1,494,458	15,758	128,800	40,377	425,231	0	2,402,094	
Dyer County	271,892	86,600	50,465	262,458	2,353,373	26,887	641,904	39,237	496,336	1,314,775	5,543,927	25
Dyersburg	92,109	45,522	45,566	204,892	528,749	9,303	437,529	0	113,745	1,099,002	2,576,417	
Newbern	8,853	7,054	0	23,842	81,934	1,441	69,065	0	17,620	170,291	380,100	
Trimble (pt.)	1,251	1,884	0	2,801	21,883	385	8,962	0	4,706	45,482	87,354	
County Government	169,679	32,140	4,899	30,923	1,720,807	15,758	126,348	39,237	360,265	0	2,500,055	
Hawkins County	110,612	88,222	14,121	162,153	2,327,695	25,387	529,807	45,468	790,503	1,137,744	5,231,713	26
Bulls Gap	2,038	1,872	0	3,266	21,741	382	32,921	0	4,675	45,185	112,080	
Church Hill	4,029	13,977	1,528	15,059	162,355	2,856	59,129	0	34,915	337,435	631,283	
Kingsport (pt.)	13,056	6,295	9,779	53,234	73,122	1,286	46,682	0	15,728	151,980	371,162	
Mount Carmel	6,857	10,342	0	5,249	120,131	2,113	0	0	25,834	249,677	420,203	
Rogersville	18,279	10,576	2,814	60,053	122,845	2,161	180,711	0	26,418	255,318	679,175	
Surgoinsville	0	4,065	0	1,686	47,224	831	77,568	0	10,156	98,149	239,679	
County Government	66,354	41,095	0	23,606	1,780,277	15,758	132,797	45,468	672,777	0	2,778,131	
Henry County	219,457	53,557	17,242	239,791	2,037,875	21,417	804,310	35,886	915,849	668,798	5,014,183	27
Cottage Grove	159	231	0	1,167	2,685	47	0	0	578	5,581	10,448	
Henry	470	1,168	0	1,260	13,570	239	0	0	2,918	28,204	47,829	
McKenzie (pt.)	453	336	94	758	3,906	69	1,812	0	840	8,119	16,387	
Paris	46,350	24,139	9,131	135,079	280,400	4,932	396,747	0	60,301	582,777	1,539,856	

Puryear	466	1,827	0	5,332	21,226	373	92,964	0	4,565	44,117	170,870	
County Government	171,559	25,856	8,017	96,195	1,716,087	15,758	312,787	35,886	846,647	0	3,228,793	
Tipton County	230,647	86,414	4,811	108,532	2,271,708	24,736	610,029	46,581	487,266	1,052,316	4,923,040	28
Atoka	136	6,494	0	16,058	75,033	1,365	88,482	0	16,693	156,879	361,140	
Brighton	2,134	2,846	0	4,033	33,054	581	0	0	7,108	68,698	118,454	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Burlison	0	1,422	0	816	16,425	299	0	0	3,656	34,344	56,962	
Covington	48,156	18,414	4,095	44,518	213,892	3,762	239,965	0	45,998	444,550	1,063,350	
Garland	0	772	0	7,502	8,971	158	0	0	1,929	18,644	37,976	
Gilt Edge	0	1,099	0	202	12,770	225	0	0	2,746	26,541	43,583	
Mason	52	2,558	0	454	29,711	523	26,403	0	6,390	61,751	127,842	
Munford	6,142	9,976	0	7,700	115,596	2,065	39,151	0	25,251	240,909	446,790	
County Government	174,027	42,833	716	27,249	1,766,256	15,758	216,029	46,581	377,495	0	2,666,943	
Marion County	288,768	79,865	1,084	168,817	2,338,699	21,751	529,887	56,322	722,019	707,864	4,915,076	29
Jasper	4,566	7,678	0	25,468	89,191	1,569	80,126	0	19,181	185,373	413,152	
Kimball	40	3,057	0	941	35,511	625	77,204	0	7,637	73,805	198,820	
Monteagle (pt.)	0	1,212	1,084	7,622	14,076	248	33,877	0	3,027	29,255	90,400	
New Hope	0	2,211	0	2,410	25,658	454	11,006	0	5,548	53,377	100,664	
Orme	0	369	0	0	4,285	75	0	0	922	8,906	14,557	
Powells Crossroads	0	2,701	0	9,398	31,368	552	0	0	6,746	65,195	115,960	
South Pittsburg	7,028	8,104	0	33,949	94,133	1,656	130,405	0	20,563	195,645	491,483	
Whitwell	1,598	3,989	0	6,085	46,338	815	75,676	0	9,965	96,308	240,774	
County Government	275,536	50,544	0	82,944	1,998,139	15,758	121,593	56,322	648,430	0	3,249,265	
Dickson County	227,648	70,775	30,485	189,555	2,148,398	23,621	767,186	38,815	445,983	928,134	4,870,599	30
Burns	1,164	3,409	0	51,187	39,596	696	49,079	0	8,515	82,295	235,941	
Charlotte	1,166	2,976	0	6,207	34,475	617	45,371	0	7,545	71,870	170,227	
Dickson	43,709	25,989	29,681	87,268	301,883	5,310	405,364	0	64,921	627,428	1,591,553	
Slayden	0	273	0	1,322	3,171	56	4,619	0	682	6,591	16,714	
Vanleer	467	908	0	986	10,542	185	10,404	0	2,267	21,910	47,669	
White Bluff	2,629	4,889	0	6,962	56,794	999	57,926	0	12,214	118,040	260,453	
County Government	178,513	32,331	804	35,623	1,701,937	15,758	194,422	38,815	349,839	0	2,548,042	
Campbell County	193,760	65,008	5,835	281,800	2,071,147	22,431	683,294	38,543	702,233	788,493	4,852,543	31

Caryville	0	4,380	0	13,582	50,880	895	41,544	0	10,942	105,749	227,972
Jacksboro	0	3,856	0	178,026	44,795	788	32,011	0	9,633	93,102	362,211
Jellico	8,166	6,018	0	5,026	69,907	1,230	226,623	0	15,034	145,294	477,298
LaFollette	30,101	18,156	2,402	57,001	210,893	3,709	228,244	0	45,517	438,315	1,034,338
Lake City (pt.)	25	250	125	249	2,903	51	5,086	0	648	6,033	15,370
County Government	155,467	32,348	3,308	27,915	1,691,769	15,758	149,786	38,543	620,459	0	2,735,353

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
McNairy County	264,039	96,231	27,714	408,281	2,421,369	20,727	317,855	71,155	600,650	587,142	4,815,164	32
Adamsville	8,313	4,613	0	10,333	53,575	943	69,945	0	11,639	111,355	270,716	
Bethel Springs	1,065	1,879	0	2,098	21,826	384	13,007	0	4,694	45,363	90,316	
Eastview	0	1,385	0	134	16,084	283	20,602	0	3,459	33,429	75,376	
Enville (pt.)	0	0	0	0	0	0	0	0	0	0	0	
Finger	0	686	0	1,208	7,971	140	0	0	1,714	16,566	28,285	
Guys	0	1,222	0	123	14,199	250	25,295	0	3,053	29,510	73,652	
Michie	0	1,675	0	1,858	19,455	342	8,119	0	4,184	40,435	76,068	
Milledgeville (pt.)	0	379	0	1,229	4,402	78	0	0	947	9,149	16,184	
Ramer	0	829	0	1,696	9,628	169	1	0	2,070	20,010	34,403	
Selmer	26,150	10,954	1,794	18,850	127,244	2,238	143,988	0	27,370	264,462	623,050	
Stantonville	0	699	0	217	8,113	143	0	0	1,745	16,863	27,780	
County Government	228,511	71,910	25,920	370,535	2,138,871	15,758	36,897	71,155	539,775	0	3,499,334	
Franklin County	95,197	66,942	11,171	265,151	2,169,712	22,894	549,061	40,371	688,983	843,078	4,752,559	33
Cowan	1,145	4,336	0	3,040	50,366	886	44,412	0	11,081	104,680	219,946	
Decherd	0	5,794	0	14,343	67,307	1,184	66,257	0	14,496	139,890	309,271	
Estill Springs	0	3,790	0	15,621	44,024	774	32,043	0	11,865	91,499	199,616	
Huntland	3,875	2,177	0	5,020	25,283	445	39,588	0	5,437	52,548	134,373	
Tullahoma (pt.)	2,760	2,378	3,407	13,123	27,607	487	21,320	0	5,995	57,412	134,488	
Winchester	25,435	16,446	7,764	81,468	191,038	3,360	187,112	0	44,117	397,049	953,789	
County Government	61,982	32,021	0	132,536	1,764,087	15,758	158,328	40,371	595,992	0	2,801,075	
Cumberland County	212,429	56,667	65,297	393,592	2,183,509	20,791	683,788	44,052	493,913	594,772	4,748,810	34
Crab Orchard	0	2,154	0	1,587	25,026	440	26,569	0	5,382	52,014	113,172	
Crossville	48,730	21,090	37,310	140,884	244,975	4,309	381,950	0	52,683	509,151	1,441,082	
Pleasant Hill	0	1,392	0	21,217	16,170	284	0	0	3,477	33,607	76,147	

County Government	163,699	32,031	27,987	229,904	1,897,338	15,758	275,269	44,052	432,371	0	3,118,409	
Obion County	258,254	73,300	20,694	198,927	2,241,738	24,757	354,819	38,021	472,032	1,063,203	4,745,743	35
Hornbeak	1,583	1,094	0	2,090	12,713	224	0	0	2,734	26,422	46,860	
Kenton (pt.)	3,218	1,488	0	1,197	17,290	304	5,726	0	3,719	35,936	68,877	
Obion	2,983	3,052	0	4,259	35,454	624	14,548	0	7,624	73,686	142,230	
Rives	1,864	846	0	969	9,828	173	0	0	2,113	20,425	36,218	
Samburg	0	920	0	0	10,685	188	38,042	0	2,298	22,207	74,340	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
South Fulton	3,498	6,611	0	20,580	76,792	1,351	7,928	0	16,514	159,603	292,877	
Trimble (pt.)	0	0	0	0	0	0	0	0	0	0	0	
Troy	9,571	2,575	0	6,541	29,911	526	15,336	0	6,433	62,167	133,060	
Union City	89,311	26,473	19,785	102,331	307,511	5,409	239,065	0	66,131	639,125	1,495,141	
Woodland Mills	0	979	0	45	11,370	200	6,588	0	2,445	23,632	45,259	
County Government	146,226	29,261	909	60,915	1,730,184	15,758	27,586	38,021	362,022	0	2,410,881	
Weakley County	205,954	72,697	22,601	151,416	2,270,355	24,587	332,569	39,188	487,132	1,043,320	4,649,819	36
Dresden	10,386	6,761	9,639	36,813	78,535	1,381	73,506	0	16,889	163,225	397,135	
Gleason	18,289	3,460	1,295	19,602	40,196	707	3,081	0	8,644	83,542	178,816	
Greenfield	1,577	5,334	0	9,200	61,965	1,090	19,633	0	13,326	128,787	240,912	
McKenzie (pt.)	588	436	121	983	5,067	89	2,350	0	1,090	10,531	21,255	
Martin	24,575	24,648	10,024	54,077	286,313	5,036	170,341	0	61,986	595,068	1,232,068	
Sharon	12,492	2,575	0	8,559	29,911	526	16,422	0	6,472	62,167	139,124	
County Government	138,047	29,483	1,522	22,182	1,768,368	15,758	47,237	39,188	378,726	0	2,440,509	
Carter County	240,433	83,495	20,152	177,251	2,107,172	23,116	563,581	46,230	497,333	869,133	4,627,897	37
Elizabethton	114,242	32,298	7,194	115,036	375,130	6,602	315,555	0	82,012	779,747	1,827,816	
Johnson City (pt.)	3,314	2,746	7,074	11,501	31,889	561	30,891	0	6,927	66,289	161,193	
Watauga	0	957	0	1,099	11,113	195	0	0	2,390	23,097	38,851	
County Government	122,877	47,495	5,884	49,615	1,689,040	15,758	217,135	46,230	406,003	0	2,600,037	
Monroe County	139,079	52,645	9,035	104,582	2,096,732	20,731	525,576	39,883	966,211	586,597	4,541,071	38
Madisonville	11,185	7,459	0	31,729	86,648	1,524	159,943	0	25,560	180,088	504,136	
Sweetwater (pt.)	18,066	12,514	4,673	31,588	145,360	2,557	178,562	0	43,356	302,115	738,791	
Tellico Plains	5,713	2,113	0	5,052	24,540	432	17,934	0	7,277	51,004	114,065	
Vonore	1,091	2,210	0	4,176	25,575	461	56,489	0	7,736	53,390	151,128	

County Government	103,024	28,349	4,363	32,036	1,814,609	15,758	112,649	39,883	882,282	0	3,032,952	
Bedford County	145,186	68,034	18,573	215,290	2,109,541	23,983	506,524	35,062	443,058	965,615	4,530,864	39
Bell Buckle	0	1,033	0	9,260	11,999	211	0	0	2,580	24,938	50,021	
Normandy	0	290	0	2,264	3,371	59	0	0	725	7,006	13,715	
Shelbyville	56,363	37,453	13,520	109,758	434,481	7,707	387,820	0	98,182	904,339	2,049,623	
Wartrace	0	1,215	0	10,442	14,113	248	0	0	3,035	29,332	58,385	
County Government	88,823	28,043	5,053	83,566	1,645,577	15,758	118,703	35,062	338,536	0	2,359,120	
McMinn County	227,156	62,931	6,778	168,879	1,909,178	25,588	547,919	20,136	348,342	1,161,569	4,478,477	40

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Athens	91,953	31,306	6,763	124,967	363,648	6,396	312,888	0	97,403	755,800	1,791,124	
Calhoun	577	1,358	0	1,006	15,770	277	0	0	4,218	32,776	55,982	
Englewood	3,873	3,962	0	3,589	46,024	810	0	0	13,500	95,655	167,413	
Etowah	22,581	9,383	0	15,908	108,989	1,917	100,739	0	29,149	226,520	515,186	
Niota	4,855	2,064	0	10,981	23,969	422	17,974	0	7,854	49,817	117,936	
Sweetwater (pt.)	60	41	15	105	482	8	592	0	144	1,001	2,448	
County Government	103,257	14,817	0	12,323	1,350,296	15,758	115,726	20,136	196,074	0	1,828,387	
Warren County	322,903	61,946	21,257	218,280	1,991,535	22,199	561,989	35,724	445,165	761,025	4,442,022	41
Centertown	0	817	0	3,347	9,485	167	0	0	2,040	19,713	35,569	
McMinnville	125,178	28,790	0	136,519	334,423	5,882	277,536	0	72,177	695,058	1,675,563	
Morrison	394	1,613	0	6,956	18,741	330	22,719	0	4,030	38,951	93,734	
Viola	0	303	0	1,362	3,514	62	0	0	756	7,303	13,300	
County Government	197,331	30,423	21,257	70,096	1,625,372	15,758	261,734	35,724	366,162	0	2,623,856	
Lawrence County	99,065	67,536	6,996	132,111	2,241,327	22,917	471,759	42,603	495,403	844,554	4,424,271	42
Ethridge	0	1,390	0	17,629	16,141	284	24,393	0	3,471	33,548	96,856	
Iron City (pt.)	0	989	0	1,951	11,485	202	2,585	0	2,470	23,869	43,551	
Lawrenceburg	22,520	26,425	6,451	71,811	306,835	5,410	171,784	0	66,144	637,984	1,315,364	
Loretto	1,775	4,100	0	8,370	47,624	838	29,754	0	10,242	98,980	201,683	
St. Joseph	109	2,078	0	1,535	24,140	425	89,899	0	5,191	50,173	173,550	
County Government	74,661	32,554	545	30,815	1,835,102	15,758	153,345	42,603	407,885	0	2,593,268	
Loudon County	247,803	57,422	28,602	321,711	1,732,136	21,601	434,546	28,683	794,822	690,478	4,357,803	43
Farragut (pt.)	0	37	140	484	425	7	342	0	91	883	2,408	
Greenback	0	1,596	0	11,854	18,541	326	0	0	5,393	38,535	76,245	

Lenoir City	50,978	15,283	17,140	60,969	177,525	3,122	193,741	0	53,160	368,964	940,882	
Loudon	15,761	10,546	2,952	98,884	122,502	2,155	137,679	0	38,904	254,605	683,988	
Philadelphia	0	1,139	0	470	13,227	233	0	0	3,847	27,491	46,407	
County Government	181,064	28,821	8,369	149,051	1,399,916	15,758	102,784	28,683	693,427	0	2,607,873	
Giles County	209,854	48,241	11,112	143,044	2,031,611	20,765	801,813	35,653	436,429	591,583	4,330,105	44
Ardmore (pt.)	4,378	2,018	0	3,036	23,434	412	209,587	0	5,039	48,706	296,610	
Elkton	0	1,102	0	1,885	12,799	225	51,286	0	2,752	26,601	96,650	
Lynnville	0	1,001	0	2,764	11,627	205	4,346	0	2,556	24,166	46,665	
Minor Hill	0	915	0	401	10,628	187	132,247	0	2,285	22,088	168,751	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Pulaski	25,799	19,469	9,422	74,934	226,148	3,978	221,263	0	48,634	470,022	1,099,669	
County Government	179,677	23,737	1,690	60,024	1,746,975	15,758	183,084	35,653	375,163	0	2,621,759	
Marshall County	211,138	69,230	13,381	170,455	2,052,731	21,900	405,221	42,364	585,979	725,735	4,298,133	45
Chapel Hill	8,076	2,467	0	4,968	28,654	504	0	0	6,162	59,554	110,385	
Cornersville	2,172	2,164	0	4,850	25,140	442	14,201	0	5,407	52,251	106,627	
Lewisburg	22,468	24,990	5,752	117,858	290,284	5,106	267,883	0	63,099	603,322	1,400,762	
Petersburg (pt.)	673	439	0	978	5,104	90	4,501	0	1,209	10,608	23,601	
County Government	177,749	39,170	7,629	41,800	1,703,549	15,758	118,636	42,364	510,103	0	2,656,758	
Carroll County	237,682	60,655	8,441	76,239	2,159,620	22,966	335,377	36,568	456,970	851,806	4,246,324	46
Atwood	0	2,622	0	2,891	30,454	536	0	0	6,549	63,295	106,347	
Bruceton	4,840	3,901	0	1,807	45,310	797	0	0	9,744	94,171	160,570	
Clarksburg	0	789	0	18	9,170	161	0	0	1,972	19,060	31,170	
Hollow Rock	1,308	2,260	0	2,567	26,254	462	34,248	0	5,646	54,567	127,312	
Huntingdon	36,002	10,799	1,325	29,451	125,444	2,206	101,697	0	26,977	260,721	594,622	
McKenzie (pt.)	16,185	12,009	3,342	27,055	139,497	2,453	64,705	0	29,999	289,928	585,173	
McLemoresville	2,616	753	0	26	8,742	154	0	0	1,880	18,169	32,340	
Trezevant	2,324	2,150	0	850	24,969	439	38,119	0	5,370	51,895	126,116	
County Government	174,407	25,372	3,774	11,575	1,749,781	15,758	96,608	36,568	368,833	0	2,482,674	
Hardeman County	187,447	47,471	80	55,754	2,085,457	21,075	624,097	35,749	450,573	621,093	4,128,797	47
Bolivar	38,649	14,680	80	17,353	170,525	2,999	146,502	0	36,672	354,417	781,877	
Grand Junction (pt.)	2,401	888	0	3,578	10,309	181	64,445	0	2,216	21,425	105,443	
Hickory Valley	0	391	0	554	4,542	80	0	0	977	9,441	15,985	

Hornsby	0	770	0	1,256	8,942	157	14,250	0	1,923	18,585	45,883	
Middleton	2,062	1,503	0	4,815	17,455	307	71,101	0	3,754	36,279	137,276	
Saulsbury	0	290	0	1,389	3,371	59	0	0	725	7,006	12,840	
Silerton (pt.)	0	247	0	0	2,865	50	0	0	617	5,955	9,734	
Toone	1,364	686	0	2,318	7,971	140	17,817	0	1,714	16,566	48,576	
Whiteville	1,715	6,265	0	4,991	72,113	1,344	67,822	0	16,428	151,419	322,097	
County Government	141,256	21,751	0	19,500	1,787,363	15,758	242,161	35,749	385,547	0	2,649,085	
Jefferson County	110,270	58,721	6,602	221,860	1,789,768	21,548	416,364	31,213	597,339	682,698	3,936,384	48
Baneberry	0	799	3,681	3,526	9,285	163	3,332	0	1,997	19,297	42,080	
Dandridge	4,387	4,880	0	53,561	56,541	1,011	55,718	0	13,172	117,852	307,122	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Jefferson City	22,182	15,017	2,921	50,765	174,439	3,068	127,978	0	37,946	362,551	796,867	
New Market	0	3,163	0	28,308	36,739	646	31,827	0	7,901	76,358	184,942	
White Pine	3,159	4,417	0	10,637	51,309	902	62,286	0	11,034	106,640	250,384	
County Government	80,542	30,445	0	75,063	1,461,455	15,758	135,223	31,213	525,289	0	2,354,989	
Hardin County	64,240	43,970	6,283	92,707	1,954,428	20,493	559,197	32,509	565,559	557,703	3,897,089	49
Crump	0	4,988	0	1,356	57,937	1,019	17,023	0	12,460	120,415	215,198	
Milledgeville (pt.)	0	106	0	344	1,230	22	0	0	265	2,557	4,523	
Saltillo	0	1,018	0	0	11,827	208	17,042	0	2,544	24,582	57,221	
Savannah	15,320	16,987	0	45,009	197,153	3,487	164,896	0	42,835	410,149	895,836	
County Government	48,920	20,871	6,283	45,998	1,686,280	15,758	360,236	32,509	507,455	0	2,724,310	
Fayette County	149,195	39,692	433	168,676	2,028,898	19,008	368,708	38,424	460,724	382,265	3,656,022	50
Braden	0	871	0	222	10,113	178	0	0	2,175	21,019	34,578	
Gallaway	0	1,999	0	8,527	23,226	409	23,427	0	4,995	48,273	110,856	
Grand Junction (pt.)	28	10	0	41	119	2	743	0	26	247	1,215	
Hickory Withe	0	0	0	0	0	0	0	0	11,759	0	11,759	
LaGrange	0	411	0	3,294	4,771	84	5,815	0	1,026	9,916	25,317	
Moscow	3,137	1,161	0	29,354	13,484	237	32,234	0	2,900	28,026	110,533	
Oakland	4,176	1,732	0	10,227	19,968	368	15,508	0	4,503	41,851	98,333	
Piperton	0	1,505	0	1,586	17,484	308	0	0	3,760	36,338	60,981	
Rossville	3,130	716	0	42,384	8,313	146	34,341	0	1,788	17,278	108,096	
Somerville	11,461	6,377	0	22,150	74,078	1,303	135,546	0	15,931	153,963	420,809	

Williston	0	1,050	0	951	12,199	215	0	0	2,623	25,354	42,392	
County Government	127,263	23,859	433	49,940	1,845,143	15,758	121,095	38,424	409,239	0	2,631,153	
Haywood County	225,548	45,507	8,552	64,505	1,932,841	21,394	264,249	28,961	378,792	665,904	3,636,253	51
Brownsville	80,966	26,385	0	54,664	306,483	5,391	0	0	66,075	636,988	1,176,952	
Stanton	0	1,198	0	1,498	13,913	245	0	0	2,992	28,916	48,762	
County Government	144,582	17,924	8,552	8,343	1,612,445	15,758	264,249	28,961	309,725	0	2,410,539	
Lauderdale County	119,399	50,178	4,994	58,472	1,914,176	21,608	374,682	30,070	369,433	688,503	3,631,513	52
Gates	4,529	1,960	0	660	22,769	400	14,464	0	4,897	47,323	97,002	
Halls	8,788	5,979	0	5,873	69,450	1,222	35,851	0	14,935	144,344	286,442	
Henning	1,713	2,917	0	2,101	33,882	596	34,034	0	7,286	70,420	152,949	
Ripley	35,112	17,660	3,327	33,943	204,890	3,632	167,234	0	44,407	426,416	936,621	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
County Government	69,257	21,662	1,667	15,895	1,583,185	15,758	123,099	30,070	297,908	0	2,158,500	
Lincoln County	143,551	45,601	9,095	155,464	1,952,565	19,692	379,244	36,494	414,078	464,800	3,620,584	53
Ardmore (pt.)	244	112	0	169	1,306	23	11,678	0	281	2,714	16,528	
Fayetteville	56,526	18,074	9,095	85,362	209,950	3,693	252,049	0	45,203	436,356	1,116,308	
Petersburg (pt.)	1,632	1,066	0	2,374	12,380	218	10,917	0	2,931	25,730	57,248	
County Government	85,149	26,349	0	67,560	1,728,929	15,758	104,600	36,494	365,662	0	2,430,500	
Rhea County	131,257	46,159	0	85,152	1,705,198	20,539	308,331	26,500	728,349	564,905	3,616,389	54
Dayton	13,803	14,580	0	39,183	169,354	2,979	167,911	0	55,068	351,982	814,860	
Graysville	0	3,411	0	1,245	39,625	697	0	0	12,287	82,355	139,620	
Spring City	18,667	5,408	0	15,024	62,822	1,105	48,670	0	20,851	130,568	303,115	
County Government	98,787	22,760	0	29,700	1,433,397	15,758	91,749	26,500	640,143	0	2,358,793	
Humphreys County	73,657	33,445	2,833	72,392	1,799,381	19,604	305,762	26,395	796,606	454,406	3,584,481	55
McEwen	743	4,230	0	6,474	49,138	864	35,802	0	10,721	102,127	210,099	
New Johnsonville	2,000	4,707	0	6,249	54,680	962	89,963	0	12,245	113,646	284,452	
Waverly	16,548	9,885	2,833	44,458	114,817	2,020	63,038	0	24,692	238,633	516,924	
County Government	54,366	14,623	0	15,211	1,580,746	15,758	116,959	26,395	748,948	0	2,573,006	
Henderson County	180,932	40,596	8,890	65,767	1,856,549	19,881	445,697	30,517	433,630	486,908	3,569,367	56
Lexington	49,951	17,334	0	36,782	201,351	3,542	282,436	0	43,500	418,484	1,053,380	
Parkers Crossroads	0	586	0	274	6,788	122	61,685	0	1,487	14,153	85,095	
Sardis	3,205	1,122	0	723	13,027	229	0	0	2,802	27,076	48,184	

Scotts Hill (pt.)	1,879	1,126	0	1,216	13,084	230	0	0	2,814	27,195	47,544	
County Government	125,897	20,428	8,890	26,772	1,622,299	15,758	101,576	30,517	383,027	0	2,335,164	
Claiborne County	161,169	45,032	2,798	111,889	1,810,784	20,035	372,693	30,892	488,230	505,291	3,548,813	57
Cumberland Gap	0	517	0	5,754	5,999	106	116,489	0	1,290	12,469	142,624	
Harrogate	0	10,541	0	12,843	122,445	2,154	30,402	0	26,332	254,486	459,203	
New Tazewell	0	4,584	0	23,554	53,252	937	46,800	0	11,452	110,677	251,256	
Tazewell	0	5,288	0	30,596	61,422	1,080	59,357	0	13,209	127,659	298,611	
County Government	161,169	24,102	2,798	39,142	1,567,666	15,758	119,646	30,892	435,947	0	2,397,120	
Cocke County	62,881	44,738	10,050	72,670	1,800,927	19,408	583,413	33,022	423,674	431,309	3,482,091	58
Newport	27,319	17,519	9,535	43,345	203,493	3,579	251,821	0	43,907	422,937	1,023,455	
Parrottsville	0	347	0	1,584	4,028	71	9,225	0	866	8,372	24,493	
County Government	35,562	26,872	515	27,741	1,593,406	15,758	322,366	33,022	378,901	0	2,434,143	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Cheatham County	85,657	54,416	2,058	90,093	1,769,243	20,696	456,755	32,296	318,835	582,253	3,412,302	59
Ashland City	7,519	8,140	0	34,876	94,448	1,673	102,131	0	20,459	196,546	465,792	
Kingston Springs	3,678	5,964	2,058	7,976	69,279	1,219	62,297	0	14,899	143,987	311,357	
Pegram	0	4,742	0	10,305	55,080	969	42,411	0	11,845	114,477	239,829	
Pleasant View	0	5,271	0	3,569	61,222	1,077	33,000	0	13,166	127,243	244,548	
County Government	74,460	30,299	0	33,367	1,489,214	15,758	216,915	32,296	258,466	0	2,150,775	
Wayne County	156,053	27,874	4,909	64,179	1,947,088	18,847	246,429	30,785	421,114	362,765	3,280,041	60
Clifton	4,675	6,699	0	14,716	77,608	1,388	33,943	0	16,975	161,777	317,781	
Collinwood	14,545	2,494	0	28,824	28,968	510	4,085	0	6,230	60,207	145,863	
Iron City (pt.)	0	0	0	0	0	0	0	0	0	0	0	
Waynesboro	35,899	5,831	0	11,748	67,736	1,191	36,777	0	14,567	140,781	314,530	
County Government	100,934	12,850	4,909	8,891	1,772,776	15,758	171,624	30,785	383,342	0	2,501,867	
Stewart County	61,177	12,824	4,925	21,817	1,497,125	16,592	170,855	19,765	1,302,048	98,564	3,205,690	61
Cumberland City	2,813	785	0	1,384	9,113	160	27,437	0	15,126	18,941	75,759	
Dover	11,310	3,298	0	6,256	38,310	674	30,841	0	8,239	79,623	178,551	
County Government	47,054	8,741	4,925	14,177	1,449,702	15,758	112,577	19,765	1,278,683	0	2,951,380	
Macon County	120,750	35,176	4,641	54,950	1,767,133	18,264	202,408	31,867	619,560	295,786	3,150,534	62
Lafayette	29,508	9,479	0	15,514	110,103	1,937	110,690	0	23,678	228,836	529,745	
Red Boiling Springs	7,560	2,773	0	6,508	32,180	569	0	0	6,961	66,950	123,501	

County Government	83,682	22,924	4,641	32,928	1,624,850	15,758	91,719	31,867	588,921	0	2,497,288	
Benton County	124,038	22,783	2,371	47,662	1,535,741	17,663	247,529	21,577	841,275	224,875	3,085,513	63
Big Sandy	0	0	0	0	0	0	52,928	0	0	0	52,928	
Camden	17,082	9,314	2,371	29,532	108,169	1,905	121,653	0	23,297	224,875	538,198	
County Government	106,956	13,469	0	18,130	1,427,572	15,758	72,948	21,577	817,978	0	2,494,387	
Scott County	118,066	29,689	1,945	68,862	1,750,327	18,371	411,360	28,168	334,701	308,075	3,069,563	64
Helenwood	0	0	0	0	0	0	0	0	0	0	0	
Huntsville	743	2,359	0	5,626	27,343	488	1,361	0	5,966	56,973	100,859	
Oneida	16,366	8,613	1,945	46,972	100,047	1,760	129,546	0	21,515	207,935	534,699	
Winfield	0	1,788	0	1,798	20,769	365	216,447	0	4,467	43,167	288,801	
County Government	100,957	16,929	0	14,466	1,602,168	15,758	64,005	28,168	302,753	0	2,145,203	
Hickman County	79,693	24,613	39	46,400	1,778,479	17,630	232,805	29,337	373,661	221,236	2,803,894	65
Centerville	14,085	9,164	39	22,559	106,446	1,872	50,273	0	23,050	221,236	448,724	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
County Government	65,608	15,449	0	23,841	1,672,033	15,758	182,533	29,337	350,611	0	2,355,171	
White County	125,351	31,269	0	72,595	1,605,028	18,361	265,937	24,981	289,050	307,628	2,740,200	66
Doyle	0	1,230	0	325	14,284	251	8,001	0	3,072	29,688	56,851	
Sparta	51,096	11,513	0	42,360	133,729	2,352	147,839	0	29,138	277,940	695,967	
County Government	74,255	18,526	0	29,910	1,457,015	15,758	110,097	24,981	256,840	0	1,987,382	
Grundy County	47,705	30,245	1,605	31,729	1,591,038	19,420	215,304	19,755	259,031	432,692	2,648,524	67
Altamont	0	1,864	0	699	21,655	381	11,329	0	4,657	45,007	85,592	
Beersheba Springs	0	1,466	0	0	17,027	299	0	0	3,662	35,388	57,842	
Coalmont	0	2,364	0	3,079	27,454	483	0	0	5,904	57,061	96,345	
Gruetli-Laager	0	4,452	0	0	51,709	910	34,388	0	11,120	107,471	210,050	
Monteagle (pt.)	0	1,793	1,605	11,282	20,835	366	50,145	0	4,481	43,303	133,810	
Palmer	0	2,157	0	29	25,055	441	19,459	0	5,388	52,073	104,602	
Tracey City	3,325	3,827	0	11,182	44,453	782	55,327	0	9,560	92,389	220,845	
County Government	44,380	12,322	0	5,458	1,382,850	15,758	44,657	19,755	214,259	0	1,739,438	
Polk County	71,706	17,915	0	31,722	1,523,606	16,849	342,766	22,062	462,182	128,786	2,617,594	68
Benton	5,296	3,067	0	3,304	35,625	627	0	0	7,661	74,042	129,622	
Copperhill	3,657	1,232	0	3,902	14,313	252	98,997	0	3,078	29,747	155,178	
Ducktown	2,916	1,035	0	3,236	12,027	212	1	0	2,587	24,997	47,011	

County Government	59,837	12,581	0	21,280	1,461,641	15,758	243,768	22,062	448,856	0	2,285,783	
Smith County	251,498	24,507	0	59,456	1,474,118	18,107	186,096	18,971	253,757	276,790	2,563,299	69
Carthage	88,008	6,090	0	31,350	70,736	1,244	0	0	15,212	147,015	359,655	
Gordonsville	11,827	2,516	0	2,369	29,226	514	47,838	0	6,285	60,742	161,317	
South Carthage	4,845	2,859	0	2,750	33,129	591	66,690	0	7,231	69,033	187,128	
County Government	146,818	13,042	0	22,987	1,341,027	15,758	71,568	18,971	225,029	0	1,855,199	
DeKalb County	128,277	26,290	2,670	132,372	1,483,994	18,412	218,704	18,884	215,241	313,626	2,558,469	70
Alexandria	5,731	1,795	0	3,953	20,855	367	0	0	4,485	43,345	80,531	
Dowelltown	0	758	0	1,174	8,799	155	0	0	1,892	18,288	31,066	
Liberty	782	962	0	1,518	11,170	196	0	0	2,402	23,216	40,246	
Smithville	31,815	9,476	0	40,458	110,074	1,936	74,825	0	23,672	228,777	521,033	
County Government	89,949	13,299	2,670	85,269	1,333,096	15,758	143,879	18,884	182,790	0	1,885,593	
Overton County	67,516	25,631	2,353	26,393	1,602,608	17,672	263,071	24,836	281,234	226,164	2,537,478	71
Livingston	25,390	9,368	2,353	10,372	108,817	1,914	145,135	0	23,402	226,164	552,915	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
County Government	42,126	16,263	0	16,021	1,493,791	15,758	117,936	24,836	257,832	0	1,984,563	
Unicoi County	47,509	36,293	5,797	74,919	1,464,189	20,055	157,405	17,031	196,718	507,785	2,527,700	72
Erwin	10,972	13,800	3,297	35,639	160,298	2,819	118,962	0	34,497	333,160	713,444	
Unicoi	0	7,233	0	3,946	84,020	1,478	33,386	0	18,069	174,625	322,757	
County Government	36,537	15,260	2,500	35,334	1,219,871	15,758	5,056	17,031	144,152	0	1,491,499	
Union County	48,029	23,557	0	16,434	1,369,751	17,991	188,355	16,089	553,418	263,867	2,497,491	73
Luttrell	0	2,752	0	1,291	31,968	562	8,193	0	6,875	66,442	118,083	
Maynardville	0	3,925	0	3,197	45,595	802	65,052	0	9,805	94,764	223,140	
Plainview	0	4,252	0	88	49,395	869	10,019	0	10,623	102,661	177,907	
County Government	48,029	12,628	0	11,858	1,242,793	15,758	105,091	16,089	526,115	0	1,978,361	
Crockett County	87,696	29,233	1,379	39,641	1,479,980	19,194	167,595	17,096	210,246	405,956	2,458,016	74
Alamo	10,927	6,077	0	6,177	70,593	1,242	0	0	15,187	146,719	256,922	
Bells	10,591	5,627	0	15,549	65,365	1,150	32,616	0	14,057	135,853	280,808	
Friendship	4,928	1,562	0	1,455	18,141	319	13,033	0	3,906	37,704	81,048	
Gadsden	0	1,517	0	929	17,627	310	10,871	0	3,791	36,635	71,680	
Maury City	3,935	2,032	0	2,246	23,598	415	3,013	0	5,075	49,045	89,359	
County Government	57,315	12,418	1,379	13,285	1,284,656	15,758	108,062	17,096	168,230	0	1,678,198	

Fentress County	98,457	19,604	0	32,527	1,607,088	17,000	187,639	24,612	290,922	146,719	2,424,568	75
Allardt	0	1,498	0	2,464	17,398	306	0	0	3,742	36,160	61,568	
Jamestown	21,768	4,579	0	9,632	53,195	936	0	0	11,440	110,559	212,109	
County Government	76,689	13,527	0	20,431	1,536,495	15,758	187,639	24,612	275,740	0	2,150,891	
Chester County	91,620	26,323	3,543	34,163	1,472,333	18,721	153,777	17,320	212,169	350,114	2,380,084	76
Enville (pt.)	0	600	0	669	6,971	123	0	0	1,499	14,488	24,350	
Henderson	28,774	13,670	3,543	23,902	158,784	2,793	97,890	0	34,147	330,013	693,516	
Milledgeville (pt.)	0	228	0	740	2,652	47	0	0	570	5,512	9,751	
Silerton (pt.)	0	4	0	0	49	1	0	0	10	101	165	
County Government	62,846	11,821	0	8,852	1,303,877	15,758	55,888	17,320	175,943	0	1,652,303	
Grainger County	94,350	21,976	0	48,755	1,403,391	17,027	116,109	20,095	488,798	149,984	2,360,484	77
Blaine	0	3,261	0	5,349	37,882	666	0	0	8,147	78,733	134,038	
Rutledge	0	2,951	0	21,928	34,282	603	14,018	0	7,373	71,251	152,406	
County Government	94,350	15,764	0	21,478	1,331,227	15,758	102,092	20,095	473,278	0	2,074,040	
Morgan County	29,551	20,440	1,217	14,986	1,634,914	16,675	180,463	27,133	311,541	108,355	2,345,274	78

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Harriman (pt.)	0	0	0	0	0	0	0	0	0	0	0	
Oakdale	0	659	0	766	7,656	135	0	0	1,647	15,913	26,776	
Oliver Springs (pt.)	278	132	0	256	1,539	27	1,597	0	384	3,199	7,412	
Sunbright	0	1,404	1,217	1,249	16,313	287	0	0	3,508	33,904	57,882	
Wartburg	0	2,292	0	4,538	26,626	468	67,720	0	5,726	55,339	162,709	
County Government	29,273	15,953	0	8,177	1,582,780	15,758	111,145	27,133	300,276	0	2,090,494	
Decatur County	43,936	17,854	3,309	48,126	1,424,403	17,433	216,281	16,909	335,091	197,901	2,321,243	79
Decaturville	3,816	2,162	0	2,414	25,112	442	0	0	5,476	52,192	91,614	
Parsons	13,019	5,443	0	27,521	63,222	1,112	0	0	14,090	131,400	255,807	
Scotts Hill (pt.)	989	593	0	640	6,885	121	0	0	1,480	14,309	25,017	
County Government	26,113	9,657	3,309	17,551	1,329,184	15,758	216,281	16,909	314,044	0	1,948,805	
Perry County	75,820	11,378	0	29,512	1,441,809	16,812	135,641	16,600	329,009	124,572	2,181,152	80
Linden	6,348	2,796	0	14,582	32,482	571	65,608	0	6,992	67,511	196,890	
Lobelville	5,579	2,364	0	2,508	27,454	483	35,853	0	5,904	57,061	137,206	
County Government	63,893	6,218	0	12,422	1,381,873	15,758	34,180	16,600	316,113	0	1,847,057	
Johnson County	103,387	18,297	0	61,235	1,387,393	16,903	131,931	18,276	248,267	135,259	2,120,947	81

Mountain City	28,001	5,603	0	18,959	65,079	1,145	0	0	13,995	135,259	268,041	
County Government	75,386	12,694	0	42,276	1,322,314	15,758	131,931	18,276	234,272	0	1,852,906	
Lewis County	51,870	19,866	0	17,466	1,394,909	17,825	152,725	15,528	193,278	244,214	2,107,680	82
Hohenwald	20,107	10,116	0	10,257	117,502	2,067	124,573	0	25,523	244,214	554,359	
County Government	31,763	9,750	0	7,209	1,277,407	15,758	28,151	15,528	167,755	0	1,553,321	
Meigs County	36,736	12,199	6,294	26,027	1,221,491	16,737	151,269	11,249	475,898	115,665	2,073,564	83
Decatur	6,079	3,347	5,428	7,569	38,882	684	57,591	0	21,813	80,811	222,204	
County Government	28,828	7,408	0	13,877	1,165,839	15,758	93,678	11,249	449,799	0	1,786,435	
Big Springs	1,829	1,444	866	4,581	16,770	295	0	0	4,286	34,854	64,925	
Bledsoe County	52,815	13,417	0	41,482	1,449,935	16,678	115,455	18,419	233,380	108,658	2,050,238	84
Pikeville	10,596	4,501	0	33,293	52,280	920	62,870	0	11,243	108,658	284,361	
County Government	42,219	8,916	0	8,189	1,397,655	15,758	52,585	18,419	222,137	0	1,765,877	
Sequatchie County	56,923	17,349	0	24,541	1,352,827	17,633	153,954	13,860	183,035	221,533	2,041,655	85
Dunlap	14,709	9,176	0	11,859	106,589	1,875	125,835	0	22,945	221,533	514,521	
County Government	42,214	8,173	0	12,682	1,246,238	15,758	28,119	13,860	160,090	0	1,527,134	
Cannon County	59,191	15,867	0	45,758	1,332,175	17,028	103,815	14,997	186,375	150,043	1,925,249	86

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Special										Total	Rank
	Corporate Excise Tax	Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax		
Auburntown	0	590	0	2,500	6,856	121	20,353	0	1,475	14,250	46,145	
Woodbury	23,398	5,625	0	28,390	65,336	1,149	0	0	14,051	135,793	273,742	
County Government	35,793	9,652	0	14,868	1,259,983	15,758	83,462	14,997	170,849	0	1,605,362	
Clay County	42,107	10,346	0	15,782	1,244,001	16,508	315,100	11,853	136,882	88,649	1,881,227	87
Celina	8,888	3,672	0	6,081	42,653	750	62,505	0	9,173	88,649	222,371	
County Government	33,219	6,674	0	9,701	1,201,348	15,758	252,595	11,853	127,709	0	1,658,856	
Jackson County	61,384	11,202	0	30,174	1,324,882	16,295	151,304	15,392	178,032	63,473	1,852,138	88
Gainesboro	11,472	2,629	0	13,907	30,540	537	74,789	0	6,568	63,473	203,915	
County Government	49,912	8,573	0	16,267	1,294,342	15,758	76,516	15,392	171,464	0	1,648,223	
Houston County	24,443	13,499	0	14,196	1,243,924	17,194	105,208	10,672	212,304	169,638	1,811,077	89
Erin	7,275	3,901	0	9,248	45,310	797	63,639	0	9,744	94,171	234,085	
Tennessee Ridge	0	3,126	0	712	36,311	639	0	0	7,809	75,467	124,064	
County Government	17,168	6,472	0	4,236	1,162,303	15,758	41,569	10,672	194,751	0	1,452,928	
Lake County	17,689	16,332	0	25,338	1,238,353	17,746	100,188	9,720	125,963	234,892	1,786,221	90
Ridgely	2,432	4,444	0	10,094	51,623	908	22,591	0	11,102	107,293	210,487	
Tiptonville	4,271	5,285	0	12,054	61,394	1,080	64,605	0	13,203	127,599	289,491	

County Government	10,986	6,603	0	3,190	1,125,336	15,758	12,992	9,720	101,658	0	1,286,244	
Trousdale County	47,421	11,027	0	29,475	1,128,803	16,896	107,382	7,444	126,509	134,428	1,609,385	91
Hartsville	11,722	5,568	0	25,334	64,679	1,138	88,895	0	13,909	134,428	345,673	
County Government	35,699	5,459	0	4,141	1,064,124	15,758	18,487	7,444	112,600	0	1,263,711	
Pickett County	42,510	6,649	0	12,346	1,131,458	16,259	224,109	7,867	93,659	59,257	1,594,113	92
Byrdstown	10,281	2,455	0	4,279	28,511	501	0	0	6,131	59,257	111,415	
County Government	32,229	4,194	0	8,067	1,102,947	15,758	224,109	7,867	87,528	0	1,482,698	
Van Buren County	12,924	7,236	0	2,845	1,252,216	16,323	56,533	11,240	162,508	66,798	1,588,621	93
Spencer	0	2,767	0	1,620	32,140	565	27,266	0	6,912	66,798	138,068	
County Government	12,924	4,469	0	1,225	1,220,076	15,758	29,267	11,240	155,596	0	1,450,554	
Hancock County	10,335	9,790	0	3,140	1,224,160	16,489	39,326	11,101	133,083	86,333	1,533,757	94
Sneedville	0	3,576	0	1,143	41,539	731	29,068	0	8,933	86,333	171,323	
County Government	10,335	6,214	0	1,997	1,182,621	15,758	10,258	11,101	124,150	0	1,362,434	
Moore County	24,238	5,514	332	16,369	1,082,817	15,995	42,471	37,942	102,503	28,026	1,356,207	95
Lynchburg	24,238	1,161	0	5,721	13,484	237	6,368	0	2,973	28,026	82,208	
County Government	0	4,353	332	10,648	1,069,333	15,758	36,103	37,942	99,530	0	1,273,999	

Appendix C-5. Sums of State-Shared Tax Distribution by County Area, by Source, 1999, Ranked High to Low by County Area Total Distribution (Continued)

Local Government	Corporate Excise Tax	Special Petroleum Tax	Mixed Drink Tax	Hall Income Tax	Gasoline & Motor Fuel Tax	Beer Excise Tax	Beer Wholesale Tax	Alcoholic Beverage Tax	T.V.A. Payments	Sales & Use Tax	Total	Rank
Total to Local Governments	\$24,374,866	\$11,897,000	\$14,573,477	\$57,508,845	\$255,444,850	\$2,993,946	\$90,739,293	\$4,748,931	\$65,965,764	\$182,745,185	\$710,992,157	

Source: Tennessee Department of Revenue.

Note: (pt.) denotes partials, cities that are located in more than one county. In this Appendix, TACIR staff has apportioned state-shared tax distributions to each city partial based upon the partial's proportion to the total city population. The source for the population data was the U.S. Census Bureau estimates for 7/1/98.

Totals shown here do not include \$2.5 million in distributions reported by the Dept. of Revenue under the category "municipal" that go to entities other than municipalities (i.e. CTAS, MTAS, UT Center for Government Training, and TACIR).

TN Malt Beverage Association reports all beer wholesale distributions for Metro Nashville-Davidson County under municipal distributions.

Due to security concerns related to the low volume of filers, this table does not include distributions for coal or gas severance taxes.

¹ Although Nashville/Davidson County is a metropolitan government, the Dept. of Revenue reports the city and county distributions separately.

² Although Lynchburg/Moore County is a metropolitan government, the Dept. of Revenue reports the city and county distributions separately.

Appendix C-6. County Percent of Total State-Shared Taxes (FY 99) vs. County Percent of Total State Population, 1997

Appendix C-6 was adapted from a table prepared by the Joint Select Committee on Business Taxes for a draft addendum to their Final Report. The appendix shows the totals of state shared taxes to each county, the percent of total shared taxes to each county, the population of each county, and the percent of state population of each county. The county totals used in this comparison exclude the 17% beer wholesale tax and severance taxes. The comparisons between percent of total shared taxes and percent of total population are provided for general information only. Several factors can distort these comparisons, most notably the volatility of distributions of the income tax.

County	Shared Taxes	% of Total	Population	% of Total
ANDERSON	\$2,776,678	1.08%	71,429	1.30%
BEDFORD	2,240,417	0.87%	34,162	0.60%
BENTON	2,421,439	0.94%	16,311	0.30%
BLEDSON	1,713,292	0.67%	10,599	0.20%
BLOUNT	3,509,997	1.36%	100,377	1.90%
BRADLEY	2,897,122	1.13%	80,250	1.50%
CAMPBELL	2,585,567	1.00%	37,859	0.70%
CANNON	1,521,900	0.59%	12,039	0.20%
CARROLL	2,386,066	0.93%	28,904	0.50%
CARTER	2,382,901	0.93%	53,082	1.00%
CHEATHAM	1,933,860	0.75%	34,405	0.60%
CHESTER	1,596,415	0.62%	14,524	0.30%
CLAIBORNE	2,277,474	0.89%	28,999	0.50%
CLAY	1,406,262	0.55%	7,331	0.10%
COCKE	2,111,777	0.82%	31,597	0.60%
COFFEE	2,353,111	0.91%	45,520	0.80%
CROCKETT	1,570,136	0.61%	13,798	0.30%
CUMBERLAND	2,843,140	1.10%	43,120	0.80%
DAVIDSON	13,479,975	5.24%	533,689	9.90%
DECATUR	1,732,524	0.67%	10,766	0.20%
DEKALB	1,741,714	0.68%	15,801	0.30%
DICKSON	2,353,620	0.91%	41,024	0.80%
DYER	2,373,707	0.92%	36,451	0.70%
FAYETTE	2,510,058	0.98%	29,526	0.60%
FENTRESS	1,963,252	0.76%	15,903	0.30%
FRANKLIN	2,642,746	1.03%	37,146	0.70%
GIBSON	2,676,035	1.04%	48,108	0.90%
GILES	2,438,675	0.95%	28,478	0.50%
GRAINGER	1,971,949	0.77%	19,462	0.40%
GREENE	2,883,736	1.12%	59,446	1.10%
GRUNDY	1,694,781	0.66%	13,975	0.30%
HAMBLIN	2,273,294	0.88%	53,737	1.00%

**Appendix C-6. County Percent of Total State-Shared Taxes (FY 99)
vs. County Percent of Total State Population, 1997 (Continued)**

County	Shared Taxes	% of Total	Population	% of Total
HAMILTON	7,377,213	2.87%	294,676	5.50%
HANCOCK	1,352,176	0.53%	6,805	0.10%
HARDEMAN	2,406,925	0.94%	24,155	0.40%
HARDIN	2,364,074	0.92%	24,746	0.50%
HAWKINS	2,645,334	1.03%	48,777	0.90%
HAYWOOD	2,146,289	0.83%	19,798	0.40%
HENDERSON	2,233,588	0.87%	23,998	0.40%
HENRY	2,916,006	1.13%	29,702	0.60%
HICKMAN	2,172,638	0.84%	19,906	0.40%
HOUSTON	1,411,359	0.55%	7,801	0.10%
HUMPHREYS	2,456,047	0.95%	16,797	0.30%
JACKSON	1,571,708	0.61%	9,553	0.20%
JEFFERSON	2,219,766	0.86%	42,054	0.80%
JOHNSON	1,720,976	0.67%	16,556	0.30%
KNOX	8,765,452	3.41%	365,626	6.80%
LAKE	1,273,251	0.49%	8,190	0.20%
LAUDERDALE	2,035,401	0.79%	24,161	0.50%
LAWRENCE	2,439,923	0.95%	39,114	0.70%
LEWIS	1,525,169	0.59%	10,741	0.20%
LINCOLN	2,325,900	0.90%	29,203	0.50%
LOUDON	2,505,089	0.97%	38,234	0.70%
MACON	1,712,661	0.67%	45,890	0.90%
MADISON	3,462,436	1.35%	23,678	0.40%
MARION	2,405,570	0.93%	17,779	0.30%
MARSHALL	1,874,700	0.73%	84,795	1.60%
MAURY	3,127,672	1.22%	26,733	0.50%
MCMINN	2,538,121	0.99%	25,658	0.50%
MCNAIRY	2,215,226	0.86%	68,099	1.30%
MEIGS	1,692,757	0.66%	9,697	0.20%
MONROE	2,920,303	1.13%	33,934	0.60%
MONTGOMERY	3,722,089	1.45%	124,252	2.30%
MOORE	1,237,896	0.48%	5,227	0.10%
MORGAN	1,979,349	0.77%	18,494	0.30%
OBION	2,383,296	0.93%	32,118	0.60%
OVERTON	1,866,627	0.73%	19,136	0.40%
PERRY	1,812,877	0.70%	7,487	0.10%
PICKETT	1,258,589	0.49%	4,605	0.10%
POLK	2,042,015	0.79%	14,703	0.30%
PUTNAM	2,552,630	0.99%	58,264	1.10%
RHEA	2,267,044	0.88%	27,588	0.50%
ROANE	2,849,874	1.11%	49,909	0.90%
ROBERTSON	2,347,452	0.91%	51,482	1.00%
RUTHERFORD	4,310,963	1.68%	159,543	3.00%

SCOTT 2,081,198 0.81% 19,788 0.40%

**Appendix C-6. County Percent of Total State-Shared Taxes (FY 99)
vs. County Percent of Total State Population, 1997 (Continued)**

County	Shared Taxes	% of Total	Population	% of Total
SEQUATCHIE	1,499,015	0.58%	10,102	0.20%
SEVIER	3,126,099	1.21%	62,602	1.20%
SHELBY	18,569,705	7.22%	865,970	16.10%
SMITH	1,783,631	0.69%	16,079	0.30%
STEWART	2,838,804	1.10%	11,257	0.20%
SULLIVAN	4,434,650	1.72%	150,684	2.80%
SUMNER	3,563,005	1.38%	121,836	2.30%
TIPTON	2,450,915	0.95%	45,981	0.90%
TROUSDALE	1,245,225	0.48%	6,805	0.10%
UNICOI	1,486,442	0.58%	17,259	0.30%
UNION	1,873,270	0.73%	15,913	0.30%
VAN BUREN	1,421,286	0.55%	4,994	0.10%
WARREN	2,362,122	0.92%	35,779	0.70%
WASHINGTON	3,063,672	1.19%	101,558	1.90%
WAYNE	2,330,243	0.91%	16,553	0.30%
WEAKLEY	2,393,273	0.93%	32,844	0.60%
WHITE	1,877,285	0.73%	22,167	0.40%
WILLIAMSON	3,926,289	1.53%	111,373	2.10%
WILSON	3,298,816	1.28%	81,172	1.50%
Total	\$257,332,993		5,368,198	

Sources: Revenue data provided by the Department of Revenue. Population data was provided by the Center for Business and Economic Research and is derived from federal estimates for July 1, 1997.

Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99) vs. Municipal Percent of Total State Population, 1997

Appendix C-7 was adapted from a table prepared by the Joint Select Committee on Business Taxes for a draft addendum to their Final Report. The appendix shows the totals of state shared taxes to each municipality, the percent of total shared taxes distributed to each municipality, the population of each municipality, and the percent of state population of each municipality. The municipal totals used in this comparison exclude the 17% beer wholesale tax. The comparisons between percent of total shared taxes and percent of total population are provided for general information only. Several factors can distort these comparisons, most notably the volatility of distributions of the income tax.

City Name	Total	% of Total Taxes	Population	% of Total Population
ADAMS	\$60,448	0.02%	587	0.02%
ADAMSVILLE	200,770	0.05%	1,876	0.06%
ALAMO	256,921	0.07%	2,471	0.08%
ALCOA	832,983	0.23%	7,237	0.24%
ALEXANDRIA	80,531	0.02%	730	0.02%
ALGOOD	280,998	0.08%	2,868	0.10%
ALLARDT	61,568	0.02%	609	0.02%
ALTAMONT	74,263	0.02%	758	0.03%
ARDMORE	91,873	0.03%	866	0.03%
ARLINGTON	204,390	0.06%	1,820	0.06%
ASHLAND CITY	363,662	0.10%	3,330	0.11%
ATHENS	1,478,236	0.40%	12,729	0.43%
ATOKA	272,658	0.07%	2,717	0.09%
ATWOOD	106,347	0.03%	1,066	0.04%
AUBURNTOWN	25,792	0.01%	240	0.01%
BAILEYTON	39,839	0.01%	406	0.01%
BANEBERRY	38,748	0.01%	325	0.01%
BARTLETT	3,720,668	1.02%	35,951	1.21%
BAXTER	137,932	0.04%	1,289	0.04%
BEAN STATION	238,046	0.07%	2,417	0.08%
BEERSHEBA SPRING	57,842	0.02%	596	0.02%
BELL BUCKLE	50,022	0.01%	420	0.01%
BELLE MEADE	1,889,481	0.52%	2,839	0.10%
BELLS	248,191	0.07%	2,288	0.08%
BENTON	129,622	0.04%	1,247	0.04%
BERRY HILL	101,560	0.03%	802	0.03%
BETHEL SPRINGS	77,309	0.02%	764	0.03%
BIG SANDY	64,924	0.02%	587	0.02%
BLAINE	134,038	0.04%	1,326	0.04%
BLUFF CITY	195,494	0.05%	1,677	0.06%

BOLIVAR	635,375	0.17%	5,969	0.20%
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**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
BRADEN	34,578	0.01%	354	0.01%
BRADFORD	126,498	0.03%	1,154	0.04%
BRENTWOOD	3,782,525	1.04%	22,255	0.75%
BRIGHTON	118,454	0.03%	1,157	0.04%
BRISTOL	2,912,317	0.80%	23,953	0.80%
BROWNSVILLE	1,176,951	0.32%	10,728	0.36%
BRUCETON	160,569	0.04%	1,586	0.05%
BULLS GAP	79,159	0.02%	761	0.03%
BURLISON	56,961	0.02%	595	0.02%
BURNS	186,863	0.05%	1,386	0.05%
BYRDSTOWN	111,416	0.03%	998	0.03%
CALHOUN	55,982	0.02%	552	0.02%
CAMDEN	416,546	0.11%	3,792	0.13%
CARTHAGE	359,655	0.10%	2,476	0.08%
CARYVILLE	186,429	0.05%	1,781	0.06%
CEDAR HILL	40,090	0.01%	347	0.01%
CELINA	159,865	0.04%	1,493	0.05%
CENTERTOWN	35,567	0.01%	332	0.01%
CENTERVILLE	398,451	0.11%	3,726	0.12%
CHAPEL HILL	110,385	0.03%	1,003	0.03%
CHARLESTON	74,127	0.02%	653	0.02%
CHARLOTTE	124,855	0.03%	1,228	0.04%
CHATTANOOGA	19,048,617	5.21%	152,393	5.11%
CHURCH HILL	572,153	0.16%	5,683	0.19%
CLARKSBURG	31,171	0.01%	321	0.01%
CLARKSVILLE	9,869,708	2.70%	91,899	3.08%
CLEVELAND	4,037,529	1.11%	33,755	1.13%
CLIFTON	283,838	0.08%	2,763	0.09%
CLINTON	1,011,926	0.28%	9,478	0.32%
COALMONT	96,345	0.03%	961	0.03%
COLLEGEDALE	595,539	0.16%	5,302	0.18%
COLLIERVILLE	3,122,669	0.85%	29,295	0.98%
COLLINWOOD	141,778	0.04%	1,014	0.03%
COLUMBIA	3,562,369	0.97%	32,043	1.07%
COOKEVILLE	2,760,562	0.76%	22,160	0.74%
COOPERTOWN	280,526	0.08%	2,845	0.10%
COPPERHILL	56,181	0.02%	501	0.02%
CORNERSVILLE	92,426	0.03%	880	0.03%
COTTAGE GROVE	10,448	0.00%	94	0.00%
COVINGTON	823,385	0.23%	7,487	0.25%
COWAN	175,534	0.05%	1,763	0.06%
CRAB ORCHARD	86,603	0.02%	876	0.03%

CROSS PLAINS	139,186	0.04%	1,403	0.05%
CROSSVILLE	1,059,131	0.29%	8,575	0.29%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
CRUMP	198,174	0.05%	2,028	0.07%
CUMBERLAND CITY	48,322	0.01%	319	0.01%
CUMBERLAND GAP	26,135	0.01%	210	0.01%
DANDRIDGE	251,404	0.07%	2,012	0.07%
DAYTON	646,948	0.18%	5,928	0.20%
DECATUR	164,613	0.05%	1,361	0.05%
DECATURVILLE	91,613	0.03%	879	0.03%
DECHERD	243,015	0.07%	2,356	0.08%
DICKSON	1,186,190	0.32%	10,567	0.35%
DOVER	147,710	0.04%	1,341	0.04%
DOWELLTOWN	31,065	0.01%	308	0.01%
DOYLE	48,850	0.01%	500	0.02%
DRESDEN	323,629	0.09%	2,749	0.09%
DUCKTOWN	47,010	0.01%	421	0.01%
DUNLAP	388,686	0.11%	3,731	0.13%
DYER	244,404	0.07%	2,321	0.08%
DYERSBURG	2,138,888	0.59%	18,514	0.62%
EAGLEVILLE	74,086	0.02%	501	0.02%
EAST RIDGE	2,232,102	0.61%	21,101	0.71%
EASTVIEW	54,774	0.01%	563	0.02%
ELIZABETHTON	1,512,261	0.41%	13,139	0.44%
ELKTON	45,364	0.01%	448	0.02%
ENGLEWOOD	167,412	0.05%	1,611	0.05%
ENVILLE	24,349	0.01%	244	0.01%
ERIN	170,444	0.05%	1,586	0.05%
ERWIN	594,481	0.16%	5,611	0.19%
ESTILL SPRINGS	167,573	0.05%	1,541	0.05%
ETHRIDGE	72,462	0.02%	565	0.02%
ETOWAH	414,448	0.11%	3,815	0.13%
FAIRVIEW	494,941	0.14%	4,886	0.16%
FARRAGUT	2,315,257	0.63%	16,654	0.56%
FAYETTEVILLE	864,258	0.24%	7,349	0.25%
FINGER	28,285	0.01%	279	0.01%
FOREST HILLS	1,298,555	0.36%	4,231	0.14%
FRANKLIN	4,045,580	1.11%	29,259	0.98%
FRIENDSHIP	68,015	0.02%	635	0.02%
FRIENDSVILLE	93,319	0.03%	792	0.03%
GADSDEN	60,810	0.02%	617	0.02%
GAINESBORO	129,126	0.04%	1,069	0.04%
GALLATIN	2,262,799	0.62%	20,551	0.69%
GALLAWAY	87,429	0.02%	813	0.03%

GARLAND	37,976	0.01%	314	0.01%
GATES	82,539	0.02%	797	0.03%
GATLINBURG	2,492,978	0.68%	3,417	0.11%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
GERMANTOWN	5,207,187	1.43%	37,130	1.25%
GIBSON	43,765	0.01%	433	0.01%
GILT EDGE	43,584	0.01%	447	0.01%
GLEASON	175,735	0.05%	1,407	0.05%
GOODLETTSVILLE	1,394,462	0.38%	12,526	0.42%
GORDONSVILLE	113,479	0.03%	1,023	0.03%
GRAND JUNCTION	41,471	0.01%	365	0.01%
GRAYSVILLE	139,620	0.04%	1,387	0.05%
GREENBACK	76,246	0.02%	649	0.02%
GREENBRIER	404,981	0.11%	3,955	0.13%
GREENEVILLE	1,845,016	0.50%	14,606	0.49%
GREENFIELD	221,279	0.06%	2,169	0.07%
GRUETLI-LAAGER	175,661	0.05%	1,810	0.06%
GUYS	48,357	0.01%	497	0.02%
HALLS	250,590	0.07%	2,431	0.08%
HARRIMAN	785,485	0.21%	7,119	0.24%
HARROGATE	428,801	0.12%	4,286	0.14%
HARTSVILLE	256,778	0.07%	2,264	0.08%
HENDERSON	595,625	0.16%	5,558	0.19%
HENDERSONVILLE	4,173,692	1.14%	38,085	1.28%
HENNING	118,916	0.03%	1,186	0.04%
HENRY	47,829	0.01%	475	0.02%
HICKORY VALLEY	15,985	0.00%	159	0.01%
HICKORY WITHE	11,759	0.00%	1,914	0.06%
HOHENWALD	429,785	0.12%	4,113	0.14%
HOLLOW ROCK	93,064	0.03%	919	0.03%
HORNBEAK	46,860	0.01%	445	0.01%
HORNSBY	31,632	0.01%	313	0.01%
HUMBOLDT	1,059,583	0.29%	9,917	0.33%
HUNTINGDON	492,926	0.13%	4,391	0.15%
HUNTLAND	94,784	0.03%	885	0.03%
HUNTSVILLE	99,498	0.03%	971	0.03%
IRON CITY	40,966	0.01%	402	0.01%
JACKSBORO	330,201	0.09%	1,568	0.05%
JACKSON	6,223,829	1.70%	51,376	1.72%
JAMESTOWN	212,108	0.06%	1,862	0.06%
JASPER	333,026	0.09%	3,122	0.10%
JEFFERSON CITY	668,891	0.18%	6,106	0.20%
JELLICO	250,674	0.07%	2,447	0.08%
JOHNSON CITY	6,208,288	1.70%	53,233	1.79%

JONESBOROUGH	419,095	0.11%	3,513	0.12%
KENTON	145,960	0.04%	1,399	0.05%
KIMBALL	121,614	0.03%	1,243	0.04%
KINGSPORT	5,249,230	1.44%	41,414	1.39%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
KINGSTON	533,523	0.15%	4,660	0.16%
KINGSTON SPRINGS	249,059	0.07%	2,425	0.08%
KNOXVILLE	22,119,484	6.05%	167,854	5.63%
LAFAYETTE	419,055	0.11%	3,854	0.13%
LAFOLLETTE	806,093	0.22%	7,382	0.25%
LAGRANGE	19,501	0.01%	167	0.01%
LAKE CITY	219,237	0.06%	2,166	0.07%
LAKELAND	524,829	0.14%	5,429	0.18%
LAKESITE	155,797	0.04%	1,551	0.05%
LAKEWOOD	197,656	0.05%	2,009	0.07%
LAVERGNE	1,568,658	0.43%	16,001	0.54%
LAWRENCEBURG	1,143,580	0.31%	10,766	0.36%
LEBANON	2,128,701	0.58%	18,159	0.61%
LENOIR CITY	747,140	0.20%	6,214	0.21%
LEWISBURG	1,132,880	0.31%	10,161	0.34%
LEXINGTON	770,943	0.21%	7,048	0.24%
LIBERTY	40,246	0.01%	391	0.01%
LINDEN	131,284	0.04%	1,137	0.04%
LIVINGSTON	407,780	0.11%	3,809	0.13%
LOBELVILLE	101,353	0.03%	961	0.03%
LOOKOUT MOUNTAIN	1,026,850	0.28%	1,901	0.06%
LORETTO	171,928	0.05%	1,667	0.06%
LOUDON	546,309	0.15%	4,288	0.14%
LOUISVILLE	181,655	0.05%	1,455	0.05%
LUTTRELL	109,891	0.03%	1,119	0.04%
LYNCHBURG	75,840	0.02%	472	0.02%
LYNNVILLE	42,319	0.01%	407	0.01%
MADISONVILLE	344,194	0.09%	3,033	0.10%
MANCHESTER	878,233	0.24%	7,781	0.26%
MARTIN	1,061,729	0.29%	10,022	0.34%
MARYVILLE	2,596,264	0.71%	21,113	0.71%
MASON	101,438	0.03%	1,040	0.03%
MAURY CITY	86,345	0.02%	826	0.03%
MAYNARDVILLE	158,090	0.04%	1,596	0.05%
MCEWEN	174,297	0.05%	1,720	0.06%
MCKENZIE	553,949	0.15%	5,197	0.17%
MCLEMORESVILLE	32,339	0.01%	306	0.01%
MCMINNVILLE	1,398,027	0.38%	11,706	0.39%
MEDINA	86,549	0.02%	732	0.02%

MEDON	26,417	0.01%	233	0.01%
MEMPHIS	74,690,112	20.44%	626,603	21.02%
MICHIE	67,949	0.02%	681	0.02%
MIDDLETON	66,176	0.02%	611	0.02%
MILAN	809,706	0.22%	7,651	0.26%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
MILLEDGEVILLE	30,458	0.01%	290	0.01%
MILLERSVILLE	404,741	0.11%	4,150	0.14%
MILLINGTON	1,804,341	0.49%	17,866	0.60%
MINOR HILL	36,504	0.01%	372	0.01%
MITCHELLVILLE	20,422	0.01%	193	0.01%
MONTEAGLE	140,189	0.04%	1,222	0.04%
MONTEREY	265,332	0.07%	2,562	0.09%
MORRISON	71,014	0.02%	656	0.02%
MORRISTOWN	2,520,797	0.69%	22,229	0.75%
MOSCOW	78,299	0.02%	472	0.02%
MOSHEIM	156,177	0.04%	1,569	0.05%
MOUNT CARMEL	420,203	0.12%	4,205	0.14%
MOUNT JULIET	1,175,883	0.32%	10,953	0.37%
MOUNT PLEASANT	439,768	0.12%	4,278	0.14%
MOUNTAIN CITY	268,041	0.07%	2,278	0.08%
MUNFORD	407,640	0.11%	4,110	0.14%
MURFREESBORO	6,713,388	1.84%	59,506	2.00%
NASHVILLE	49,555,638	13.56%	370,469	12.43%
NEW HOPE	89,656	0.02%	903	0.03%
NEW JOHNSONVILLE	194,489	0.05%	1,914	0.06%
NEW MARKET	153,115	0.04%	1,286	0.04%
NEW TAZEWELL	204,456	0.06%	1,864	0.06%
NEWBERN	311,035	0.09%	2,868	0.10%
NEWPORT	771,633	0.21%	7,123	0.24%
NIOTA	99,961	0.03%	839	0.03%
NOLENSVILLE	188,960	0.05%	1,854	0.06%
NORMANDY	13,716	0.00%	118	0.00%
NORRIS	173,005	0.05%	1,303	0.04%
OAK HILL	753,750	0.21%	4,301	0.14%
OAK RIDGE	3,355,008	0.92%	27,310	0.92%
OAKDALE	26,775	0.01%	268	0.01%
OAKLAND	82,825	0.02%	733	0.02%
OBION	127,681	0.03%	1,241	0.04%
OLIVER SPRINGS	370,550	0.10%	3,433	0.12%
ONEIDA	405,153	0.11%	3,502	0.12%
ORLINDA	55,381	0.02%	521	0.02%
ORME	14,558	0.00%	150	0.01%
PALMER	85,142	0.02%	877	0.03%

PARIS	1,143,110	0.31%	9,815	0.33%
PARKERS CROSSRDS	23,410	0.01%	242	0.01%
PARROTTSVILLE	15,269	0.00%	141	0.00%
PARSONS	255,807	0.07%	2,213	0.07%
PEGRAM	197,418	0.05%	1,928	0.06%
PETERSBURG	65,433	0.02%	612	0.02%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
PHILADELPHIA	46,408	0.01%	463	0.02%
PIGEON FORGE	3,064,676	0.84%	3,987	0.13%
PIKEVILLE	221,491	0.06%	1,830	0.06%
PIPERTON	60,981	0.02%	612	0.02%
PITTMAN CENTER	47,829	0.01%	478	0.02%
PLAINVIEW	167,888	0.05%	1,729	0.06%
PLEASANT HILL	76,148	0.02%	566	0.02%
PLEASANT VIEW	211,548	0.06%	2,143	0.07%
PORTLAND	648,806	0.18%	6,217	0.21%
POWELLS CROSSRDS	115,959	0.03%	1,098	0.04%
PULASKI	878,405	0.24%	7,916	0.27%
PURYEAR	77,907	0.02%	743	0.02%
RAMER	34,402	0.01%	337	0.01%
RED BANK	1,273,024	0.35%	12,320	0.41%
RED BOILING SPGS	123,500	0.03%	1,133	0.04%
RIDGELY	187,896	0.05%	1,807	0.06%
RIDGESIDE	74,064	0.02%	400	0.01%
RIDGETOP	196,312	0.05%	1,996	0.07%
RIPLEY	769,388	0.21%	7,228	0.24%
RIVES	36,218	0.01%	344	0.01%
ROCKFORD	110,473	0.03%	721	0.02%
ROCKWOOD	557,504	0.15%	5,404	0.18%
ROGERSVILLE	498,463	0.14%	4,300	0.14%
ROSSVILLE	73,756	0.02%	291	0.01%
RUTHERFORD	163,398	0.04%	1,303	0.04%
RUTLEDGE	138,389	0.04%	1,200	0.04%
SALTILLO	40,179	0.01%	414	0.01%
SAMBURG	36,297	0.01%	374	0.01%
SARDIS	48,183	0.01%	456	0.02%
SAULSBURY	12,841	0.00%	118	0.00%
SAVANNAH	730,939	0.20%	6,939	0.23%
SCOTTS HILL	72,562	0.02%	699	0.02%
SELMER	479,061	0.13%	4,454	0.15%
SEVIERVILLE	1,192,992	0.33%	10,070	0.34%
SHARON	122,702	0.03%	1,047	0.04%
SHELBYVILLE	1,661,801	0.45%	15,337	0.51%
SIGNAL MOUNTAIN	1,297,656	0.36%	7,446	0.25%

SILERTON	9,899	0.00%	102	0.00%
SLAYDEN	12,095	0.00%	111	0.00%
SMITHVILLE	446,208	0.12%	3,853	0.13%
SMYRNA	2,365,871	0.65%	24,077	0.81%
SNEEDVILLE	142,255	0.04%	1,454	0.05%
SODDY DAISY	1,081,538	0.30%	10,585	0.36%
SOMERVILLE	285,262	0.08%	2,593	0.09%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
SOUTH CARTHAGE	120,438	0.03%	1,177	0.04%
SOUTH FULTON	284,950	0.08%	2,688	0.09%
SOUTH PITTSBURG	361,078	0.10%	3,295	0.11%
SPARTA	548,128	0.15%	4,681	0.16%
SPENCER	110,802	0.03%	1,125	0.04%
SPRING CITY	254,446	0.07%	2,199	0.07%
SPRING HILL	593,289	0.16%	5,939	0.20%
SPRINGFIELD	1,394,933	0.38%	13,019	0.44%
ST JOSEPH	83,651	0.02%	845	0.03%
STANTON	48,761	0.01%	487	0.02%
STANTONVILLE	27,779	0.01%	284	0.01%
SUNBRIGHT	57,882	0.02%	571	0.02%
SURGOINSVILLE	162,111	0.04%	1,653	0.06%
SWEETWATER	562,085	0.15%	5,105	0.17%
TAZEWELL	239,254	0.07%	2,150	0.07%
TELLICO PLAINS	96,132	0.03%	859	0.03%
TENNESSEE RIDGE	124,063	0.03%	1,271	0.04%
THOMPSONS STATION	146,282	0.04%	1,276	0.04%
TIPTONVILLE	224,887	0.06%	2,149	0.07%
TOONE	30,759	0.01%	279	0.01%
TOWNSEND	53,678	0.01%	329	0.01%
TRACY CITY	165,517	0.05%	1,556	0.05%
TRENTON	543,169	0.15%	4,836	0.16%
TREZEVANT	87,996	0.02%	874	0.03%
TRIMBLE	78,392	0.02%	766	0.03%
TROY	117,724	0.03%	1,047	0.04%
TULLAHOMA	2,025,716	0.55%	17,357	0.58%
TUSCULUM	218,350	0.06%	2,167	0.07%
UNICOI	289,371	0.08%	2,941	0.10%
UNION CITY	1,256,077	0.34%	10,764	0.36%
VANLEER	37,264	0.01%	369	0.01%
VIOLA	13,299	0.00%	123	0.00%
VONORE	94,639	0.03%	918	0.03%
WALDEN	262,423	0.07%	1,795	0.06%
WARTBURG	94,989	0.03%	932	0.03%
WARTRACE	58,385	0.02%	494	0.02%

WATAUGA	38,851	0.01%	389	0.01%
WATERTOWN	146,038	0.04%	1,354	0.05%
WAVERLY	453,884	0.12%	4,019	0.13%
WAYNESBORO	277,753	0.08%	2,371	0.08%
WESTMORELAND	209,052	0.06%	2,027	0.07%
WHITE BLUFF	202,528	0.06%	1,988	0.07%
WHITE HOUSE	593,746	0.16%	5,770	0.19%
WHITE PINE	188,099	0.05%	1,796	0.06%

**Appendix C-7. Municipal Percent of Total State-Shared Taxes (FY 99)
vs. Municipal Percent of Total State Population, 1997 (Continued)**

City Name	Total	% of Total Taxes	Population	% of Total Population
WHITEVILLE	254,275	0.07%	2,674	0.09%
WHITWELL	165,099	0.05%	1,622	0.05%
WILLISTON	42,392	0.01%	427	0.01%
WINCHESTER	766,676	0.21%	6,687	0.22%
WINFIELD	72,353	0.02%	727	0.02%
WOODBURY	273,743	0.07%	2,287	0.08%
WOODLAND MILLS	38,671	0.01%	398	0.01%
YORKVILLE	42,312	0.01%	347	0.01%
Total	\$365,386,89		2,981,002	

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Sources: Revenue data provided by the Department of Revenue. Population data was provided by the Center for Business and Economic Research and is derived from federal estimates for July 1, 1997.

APPENDIX D: The Importance of State-Shared Taxes

Table D-1. FY95 Ratio of State-Shared Tax Distributions to Counties to County Revenue Collections from Local Sources (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

Excludes Metropolitan Nashville/Davidson County and Metropolitan Lynchburg/Moore County—See Appendix D-5

County	Distributions To Counties (In \$1000s) (1)	Revenue From Local Sources (In \$1000s) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
ANDERSON	812	27,912	2.9%
BEDFORD	474	15,936	3.0%
BENTON	813	6,735	12.1%
BLEDSON	258	2,772	9.3%
BLOUNT	1,053	37,488	2.8%
BRADLEY	1,062	33,613	3.2%
CAMPBELL	751	14,987	5.0%
CANNON	217	3,903	5.6%
CARROLL	495	5,631	8.8%
CARTER	609	14,275	4.3%
CHEATHAM	296	15,644	1.9%
CHESTER	229	4,388	5.2%
CLAIBORNE	605	9,056	6.7%
CLAY	166	2,693	6.2%
COCKE	422	9,950	4.2%
COFFEE	565	14,677	3.9%
CROCKETT	227	5,532	4.1%
CUMBERLAND	666	17,605	3.8%
DECATUR	341	3,384	10.1%
DEKALB	297	4,331	6.9%
DICKSON	498	23,229	2.1%
DYER	482	12,064	4.0%
FAYETTE	508	10,884	4.7%
FENTRESS	336	6,317	5.3%
FRANKLIN	662	14,269	4.6%
GIBSON	573	7,347	7.8%
GILES	589	14,301	4.1%
GRAINGER	550	5,372	10.2%
GREENE	788	20,289	3.9%
GRUNDY	243	4,629	5.3%
HAMBLIN	615	32,011	1.9%
HAMILTON	2,968	196,484	1.5%
HANCOCK	162	1,797	9.0%
HARDEMAN	492	7,535	6.5%
HARDIN	585	9,263	6.3%

Table D-1. FY95 Ratio of State-Shared Tax Distributions to Counties to County Revenue Collections from Local Sources (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

(Continued)

HAWKINS	695	18,291	3.8%
HAYWOOD	463	9,794	4.7%
HENDERSON	471	6,178	7.6%
HENRY	922	11,681	7.9%
HICKMAN	393	7,228	5.4%
HOUSTON	206	2,686	7.7%
HUMPHREYS	738	7,981	9.2%
JACKSON	226	3,618	6.2%
JEFFERSON	624	14,545	4.3%
JOHNSON	332	5,951	5.6%
KNOX	3,774	244,878	1.5%
LAKE	132	2,565	5.1%
LAUDERDALE	359	7,465	4.8%
LAWRENCE	542	15,820	3.4%
LEWIS	190	3,493	5.4%
LINCOLN	477	10,335	4.6%
LOUDON	1,016	15,219	6.7%
MACON	300	6,276	4.8%
MADISON	804	57,087	1.4%
MARION	631	9,447	6.7%
MARSHALL	370	14,343	2.6%
MAURY	936	32,753	2.9%
MCMINN	840	17,032	4.9%
MCNAIRY	429	8,630	5.0%
MEIGS	644	2,925	22.0%
MONROE	1,127	12,239	9.2%
MONTGOMERY	908	54,895	1.7%
MORGAN	324	7,603	4.3%
OBION	504	13,138	3.8%
OVERTON	299	6,423	4.7%
PERRY	342	5,031	6.8%
PICKETT	126	1,812	6.9%
POLK	501	5,719	8.8%
PUTNAM	616	29,737	2.1%
RHEA	862	9,354	9.2%
ROANE	1,139	18,061	6.3%
ROBERTSON	446	22,470	2.0%
RUTHERFORD	1,058	71,720	1.5%
SCOTT	397	5,856	6.8%
SEQUATCHIE	209	4,075	5.1%
SEVIER	880	37,124	2.4%
SHELBY	9,151	373,133	2.5%
SMITH	369	5,683	6.5%
STEWART	1,176	3,309	35.5%
SULLIVAN	1,588	64,685	2.5%

SUMNER	1,104	68,079	1.6%
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Table D-1. FY95 Ratio of State-Shared Tax Distributions to Counties to County Revenue Collections from Local Sources (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

(Continued)

TIPTON	512	17,823	2.9%
TROUSDALE	160	2,878	5.6%
UNICOI	195	6,374	3.1%
UNION	534	3,751	14.2%
VAN BUREN	170	1,898	8.9%
WARREN	655	18,630	3.5%
WASHINGTON	875	32,230	2.7%
WAYNE	423	5,330	7.9%
WEAKLEY	481	11,908	4.0%
WHITE	343	7,782	4.4%
WILLIAMSON	1,147	80,577	1.4%
WILSON	865	34,523	2.5%

TOTAL	66,411	2,196,374	3.0%
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Count			93
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Average			5.6%
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Median			4.8%
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Maximum			35.5%
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Minimum			1.4%
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Range			34.1%
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Standard Deviation			4.4%
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Coefficient of Variation			78.592%
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Sources: FY 1995 data from Department of Revenue and State Comptroller's Office.

Distributions from the beer wholesale tax are excluded since, in the principal source document, *County and Municipal Finances For Fiscal Year Ended June 30, 1995*, local governments reported such collections as revenue from local sources. While gasoline and other highway fund taxes are shared with local governments, there were excluded from the analysis in this section in order to focus attention on the importance of shared taxes on general government finance (excluding highway and road finance).

Table D-2. FY95 Per Capita State-Shared Tax Distributions to Counties(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

Excludes Metropolitan Nashville/Davidson County and Metropolitan Lynchburg/Moore County—See Appendix D-5

County	POPULATION						
	7/1/95 ESTIMATE	CORP. EXCISE	MIXED DRINK	HALL INCOME	BEER EXCISE	ALCOHOLIC BEVERAGE	TVA PAYMENTS
Anderson County	71,663	1.97		1.01	0.20	0.78	7.36
Bedford County	33,126	1.69	0.17	2.38	0.44	1.03	8.60
Benton County	15,770	4.24		0.72	0.93	1.31	44.34
Bledsoe County	10,173	3.24		0.64	1.44	1.74	18.33
Blount County	97,014	2.05	0.22	2.10	0.15	0.77	5.56
Bradley County	78,830	2.88	0.13	1.74	0.19	0.76	7.78
Campbell County	37,033	4.01	0.15	0.52	0.40	0.98	14.22
Cannon County	11,399	2.36		1.35	1.28	1.28	12.74
Carroll County	28,617	4.20	0.20	0.36	0.51	1.23	10.79
Carter County	52,791	3.08	0.12	0.68	0.28	0.85	6.52
Cheatham County	32,248	1.01		0.75	0.45	0.84	6.13
Chester County	13,703	3.19		0.48	1.07	1.21	10.75
Claiborne County	28,542	3.59	0.06	3.02	0.51	1.05	12.95
Clay County	7,230	3.68		0.94	2.03	1.57	14.77
Cocke County	31,110	0.92	0.04	0.55	0.47	1.02	10.58
Coffee County	43,696	2.43		0.84	0.34	1.11	8.22
Crockett County	13,589	3.27	0.16	0.63	1.08	1.22	10.37
Cumberland County	40,445	1.50	0.64	3.97	0.36	1.05	8.96
Decatur County	10,788	2.10	0.40	1.12	1.36	1.52	25.08
DeKalb County	15,290	4.74	0.21	2.37	0.96	1.15	10.01
Dickson County	38,740	2.81	0.04	1.08	0.38	0.96	7.58
Dyer County	35,900	2.59		0.93	0.41	1.07	8.41
Fayette County	26,954	3.37	0.03	0.83	0.54	1.37	12.70
Fentress County	15,565	3.42		0.91	0.94	1.52	14.81
Franklin County	36,442	0.26		2.42	0.40	1.07	14.01
Gibson County	47,728	1.99	0.08	0.88	0.31	1.02	7.74
Giles County	28,168	6.51	0.06	1.43	0.52	1.23	11.18
Grainger County	18,667	4.92		0.80	0.78	1.04	21.92
Greene County	58,095	2.50	0.10	2.39	0.25	0.95	7.36
Grundy County	13,695	1.68		0.48	1.07	1.38	13.14
Hamblen County	52,763	2.03		1.71	0.28	0.74	6.90
Hamilton County	293,771	1.97	0.15	1.77	0.05	0.72	5.45
Hancock County	6,844	3.78		0.96	2.14	1.59	15.17
Hardeman County	24,184	4.57		0.42	0.61	1.41	13.34
Hardin County	24,399	3.48	0.17	0.76	0.60	1.29	17.68
Hawkins County	47,724	0.44		0.46	0.31	0.92	12.44
Haywood County	19,608	6.22	0.44	1.60	0.75	1.40	13.22
Henderson County	23,245	3.67	0.32	0.59	0.63	1.26	13.81
Henry County	29,429	2.77	0.54	1.88	0.50	1.18	24.46
Hickman County	19,068	2.04		0.79	0.77	1.48	15.52
Houston County	7,579	1.14		0.93	1.93	1.36	21.85
Humphreys County	16,532	2.02		1.19	0.89	1.53	39.00

**Table D-2. FY95 Per Capita State-Shared Tax Distributions to Counties(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

County	POPULATION						
	7/1/95 ESTIMATE	CORP. EXCISE	MIXED DRINK	HALL INCOME	BEER EXCISE	ALCOHOLIC BEVERAGE	TVA PAYMENTS
Jackson County	9,326	4.83		0.84	1.57	1.63	15.37
Jefferson County	38,838	1.53		1.28	0.38	0.78	12.10
Johnson County	16,341	4.49		1.59	0.90	1.07	12.30
Knox County	361,407	2.31	0.01	3.56	0.04	0.68	3.85
Lake County	8,539	1.69		0.98	1.72	1.11	9.96
Lauderdale County	24,103	2.27	0.11	0.34	0.61	1.21	10.35
Lawrence County	38,292	3.05		0.68	0.38	1.09	8.94
Lewis County	10,292	1.60		0.78	1.42	1.37	13.29
Lincoln County	28,785	2.37	0.10	1.69	0.51	1.23	10.67
Loudon County	35,927	2.73	0.06	2.13	0.41	0.78	22.16
McMinn County	45,001	3.15		0.91	0.33	0.91	13.37
McNairy County	23,410	3.49	0.09	0.91	0.63	1.32	11.90
Macon County	16,927	5.22		0.77	0.87	1.14	9.70
Madison County	83,715	2.00	0.07	1.12	0.17	0.82	5.43
Marion County	26,469	1.98		0.68	0.55	1.17	19.46
Marshall County	24,900	3.51		1.05	0.59	1.01	8.69
Maury County	65,207	3.86		1.07	0.22	0.84	8.36
Meigs County	9,198	2.49		0.99	1.59	1.17	63.75
Monroe County	32,867	2.90	0.11	0.76	0.45	1.19	28.88
Montgomery County	123,811	1.82	0.04	0.52	0.12	0.68	4.17
Morgan County	18,280	0.98	0.10	0.62	0.80	1.45	13.77
Obion County	32,413	3.27	0.03	1.29	0.45	1.14	9.36
Overton County	18,309	1.63	0.12	0.66	0.80	1.32	11.79
Perry County	7,055	4.50		1.48	2.08	2.24	38.21
Pickett County	4,583	6.06		0.61	3.20	1.62	15.97
Polk County	14,263	3.43		0.97	1.03	1.49	28.21
Putnam County	57,319	3.13	0.01	1.13	0.26	0.81	5.41
Rhea County	26,833	2.73		0.84	0.55	0.95	27.04
Roane County	48,607	1.74	0.23	1.02	0.30	0.87	19.27
Robertson County	47,955	1.18		0.54	0.31	0.87	6.41
Rutherford County	148,041	1.11	0.10	0.98	0.10	0.67	4.20
Scott County	19,550	3.47		1.74	0.75	1.40	12.95
Sequatchie County	9,648	3.63		1.05	1.52	1.40	14.03
Sevier County	59,542	4.34		2.34	0.25	0.86	6.98
Shelby County	865,058	3.00	1.72	1.60	0.02	0.68	3.56
Smith County	15,356	7.57		1.78	0.95	1.21	12.54
Stewart County	10,586	3.40	0.27	0.64	1.38	1.82	103.57
Sullivan County	148,783	2.94	0.17	1.67	0.10	0.74	5.06
Sumner County	116,845	3.36	0.01	0.50	0.13	0.73	4.72
Tipton County	43,423	3.42	0.03	0.50	0.34	0.88	6.61
Trousdale County	6,449	4.89		1.30	2.27	1.11	15.25
Unicoi County	16,819	0.82	0.13	1.60	0.87	0.98	7.20
Union County	15,147	2.71		0.42	0.97	1.00	30.18
Van Buren County	5,095	2.66		0.04	2.87	2.01	25.75

**Table D-2. FY95 Per Capita State-Shared Tax Distributions to Counties(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

County	POPULATION						
	7/1/95 ESTIMATE	CORP. EXCISE	MIXED DRINK	HALL INCOME	BEER EXCISE	ALCOHOLIC BEVERAGE	TVA PAYMENTS
Warren County	35,225	5.51	0.59	2.19	0.42	0.99	8.91
Washington County	98,477	2.05		1.48	0.15	0.74	4.47
Wayne County	16,032	2.55	0.44	0.65	0.91	1.85	19.98
Weakley County	32,346	2.75	0.04	0.65	0.45	1.17	9.82
White County	21,304	3.07		1.04	0.69	1.14	10.16
Williamson County	102,061	2.71	0.05	2.80	0.14	0.71	4.83
Wilson County	77,150	3.21	0.01	1.30	0.19	0.81	5.69
Total	4,720,066	2.68		1.53	0.29	0.88	8.34
Count		93	47	93	93	93	93
Average		2.96	0.19	1.18	0.73	1.14	14.58
Median		2.88	.11	0.97	0.52	1.11	11.79
Range		7.32	1.72	3.93	3.18	1.58	100.01
Maximum		7.57	1.72	3.97	3.20	2.24	103.57
Minimum		0.26	0.01	0.04	0.02	0.67	3.56
Standard Deviation		1.35	0.28	0.72	0.62	0.32	13.30
Coefficient of Variation		45.63%	143.07%	60.80%	84.88%	28.16%	91.22%

Note: Mixed Drink statistics calculated using only data for counties with mixed drink sales.

Sources: FY 1995 data from Department of Revenue and State Comptroller's Office.

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

Excludes Metropolitan Nashville/Davidson County and Metropolitan Lynchburg/Moore County—See Appendix D-5

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
ADAMS	36,363	101,417	35.9%
ADAMSVILLE	119,488	787,775	15.2%
ALAMO	153,916	877,602	17.5%
ALCOA	459,899	15,821,063	2.9%
ALGOOD	146,609	554,724	26.4%
ALLARDT	35,279	26,651	132.4%
ALTAMONT	43,881	55,909	78.5%
ARDMORE	57,161	393,262	14.5%
ARLINGTON	112,701	611,313	18.4%
ASHLAND CITY	168,892	1,262,137	13.4%
ATHENS	947,281	11,729,923	8.1%
ATOKA	41,460	228,473	18.1%
ATWOOD	60,081	103,681	57.9%
AUBURNTOWN	13,913	47,481	29.3%
BAILEYTON	19,987	110,133	18.1%
BANEBERRY	22,166	78,204	28.3%
BARTLETT	1,918,358	14,819,600	12.9%
BAXTER	77,288	270,100	28.6%
BEERSHEBA SPRINGS	33,496	26,203	127.8%
BELL BUCKLE	29,411	39,857	73.8%
BELLE MEADE	1,293,902	1,497,883	86.4%
BELLS	123,695	883,081	14.0%
BENTON	63,247	301,321	21.0%
BERRY HILL	59,212	1,422,757	4.2%
BETHEL SPRINGS	54,623	95,984	56.9%
BIG SANDY	41,332	166,060	24.9%
BLAINE	75,477	78,394	96.3%
BLUFF CITY	87,224	398,982	21.9%
BOLIVAR	367,523	2,165,930	17.0%
BRADEN	20,030	21,284	94.1%
BRADFORD	71,278	157,329	45.3%
BRENTWOOD	1,943,207	11,146,674	17.4%
BRIGHTON	44,772	264,468	16.9%
BRISTOL	1,903,905	23,080,642	8.2%
BROWNSVILLE	693,269	3,530,643	19.6%
BRUCETON	96,423	362,046	26.6%
BULLS GAP	45,683	153,877	29.7%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
BURLISON	22,369	6,508	343.7%
BURNS	88,874	213,360	41.7%
BYRDSTOWN	65,464	139,715	46.9%
CALHOUN	35,102	70,225	50.0%
CAMDEN	235,427	1,589,607	14.8%
CARTHAGE	232,221	881,765	26.3%
CARYVILLE	108,109	656,835	16.5%
CEDAR HILL	21,025	32,456	64.8%
CELINA	96,325	380,985	25.3%
CENTERTOWN	18,989	1,511	1256.7%
CENTERVILLE	224,668	1,380,196	16.3%
CHAPEL HILL	69,726	226,145	30.8%
CHARLESTON	43,662	236,188	18.5%
CHARLOTTE	60,472	195,358	31.0%
CHATTANOOGA	11,592,976	167,128,901	6.9%
CHURCH HILL	321,308	743,501	43.2%
CLARKSBURG	18,056	21,994	82.1%
CLARKSVILLE	4,899,794	20,406,410	24.0%
CLEVELAND	2,230,452	23,012,260	9.7%
CLINTON	559,550	6,174,707	9.1%
COALMONT	46,470	166,364	27.9%
COLLEGEDALE	244,980	1,288,042	19.0%
COLLIERVILLE	1,275,822	10,287,488	12.4%
COLUMBIA	2,013,416	13,060,309	15.4%
COOKEVILLE	1,548,103	11,613,116	13.3%
COPPER HILL	27,560	332,142	8.3%
CORNERSVILLE	58,486	116,994	50.0%
COTTAGE GROVE	5,793	11,903	48.7%
COVINGTON	491,992	5,415,209	9.1%
COWAN	101,292	384,151	26.4%
CRAB ORCHARD	50,248	93,773	53.6%
CROSS PLAINS	79,718	159,849	49.9%
CROSSVILLE	478,709	5,373,600	8.9%
CRUMP	114,336	79,179	144.4%
CUMBERLAND CITY	33,923	131,869	25.7%
CUMBERLAND GAP	35,030	296,709	11.8%
DANDRIDGE	133,869	612,556	21.9%
DAYTON	423,124	3,150,107	13.4%

DECATUR 138,013 299,662 46.1%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
DECATURVILLE	56,467	165,791	34.1%
DECHERD	141,191	952,412	14.8%
DICKSON	675,339	6,620,511	10.2%
DOVER	93,169	510,034	18.3%
DOWELLTOWN	17,844	97,350	18.3%
DOYLE	19,501	41,280	47.2%
DRESDEN	212,514	1,059,004	20.1%
DUCKTOWN	30,800	137,955	22.3%
DUNLAP	227,863	601,442	37.9%
DYER	136,529	544,424	25.1%
EAGLEVILLE	32,358	145,795	22.2%
EASTVIEW	31,642	58,737	53.9%
ELIZABETHTON	951,321	10,617,921	9.0%
ELKTON	26,346	116,161	22.7%
ENGLEWOOD	109,165	276,937	39.4%
ENVILLE	13,711	9,928	138.1%
ERIN	95,500	522,133	18.3%
ERWIN	351,701	1,697,784	20.7%
ESTILL SPRINGS	90,461	270,474	33.4%
ETHRIDGE	32,865	134,497	24.4%
ETOWAH	259,005	1,896,927	13.7%
FAIRVIEW	258,477	951,374	27.2%
FARRAGUT	1,086,236	2,341,456	46.4%
FAYETTEVILLE	503,585	5,788,285	8.7%
FINGER	15,853	62,025	25.6%
FOREST HILLS	524,657	249,682	210.1%
FRANKLIN	1,530,512	16,724,600	9.2%
FRIENDSHIP	39,938	604,796	6.6%
FRIENDSVILLE	48,767	57,888	84.2%
GADSDEN	34,783	56,444	61.6%
GALLATIN	1,222,294	9,134,728	13.4%
GALLAWAY	45,780	131,279	34.9%
GARLAND	19,097	26,673	71.6%
GATES	48,032	245,435	19.6%
GATLINBURG	2,374,559	15,824,097	15.0%
GERMANTOWN	2,890,673	18,149,772	15.9%
GIBSON	27,349	91,379	29.9%

GILT EDGE	25,385	14,627	173.5%
GLEASON	97,808	326,903	29.9%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
GOODLETTSVILLE	719,331	6,255,638	11.5%
GORDONSVILLE	52,182	254,914	20.5%
GRAND JUNCTION	25,488	245,433	10.4%
GRAYSVILLE	90,942	157,048	57.9%
GREENBACK	48,563	36,004	134.9%
GREENBRIER	170,075	477,818	35.6%
GREENEVILLE	1,152,085	16,487,047	7.0%
GREENFIELD	132,718	692,997	19.2%
GRUETLI-LAAGER	101,631	147,728	68.8%
GUYS	27,906	84,415	33.1%
HALLS	149,740	668,775	22.4%
HARRIMAN	500,214	6,748,222	7.4%
HARTSVILLE	149,990	930,137	16.1%
HENDERSON	329,993	1,474,686	22.4%
HENDERSONVILLE	2,141,881	9,718,407	22.0%
HENNING	72,431	236,286	30.7%
HENRY	27,019	140,586	19.2%
HICKORY VALLEY	8,928	29,177	30.6%
HOHENWALD	234,933	1,229,132	19.1%
HOLLOW ROCK	55,588	147,341	37.7%
HORNBEAK	27,061	75,538	35.8%
HORNSBY	17,597	40,022	44.0%
HUMBOLDT	652,405	6,732,358	9.7%
HUNTLAND	50,882	221,223	23.0%
HUNTSVILLE	51,929	115,616	44.9%
IRON CITY	22,966	40,180	57.2%
JACKSBORO	92,974	281,965	33.0%
JASPER	193,625	719,646	26.9%
JEFFERSON	375,375	2,038,733	18.4%
JELICO	146,056	1,414,617	10.3%
JOHNSON CITY	3,541,162	46,956,833	7.5%
JONESBOROUGH	268,913	1,567,610	17.2%
KENTON	89,990	290,910	30.9%
KIMBALL	72,128	855,413	8.4%
KINGSPORT	2,922,269	51,723,573	5.6%
KINGSTON	321,820	1,850,873	17.4%

MICHIE	39,064	43,111	90.6%
MIDDLETON	42,668	320,172	13.3%
MILAN	475,718	2,894,713	16.4%
MILLEDGEVILLE	16,283	14,828	109.8%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
MILLERSVILLE	184,830	396,233	46.6%
MILLINGTON	1,106,223	4,658,163	23.7%
MINOR HILL	21,065	195,172	10.8%
MITCHELLVILLE	12,688	13,070	97.1%
MONTEREY	155,184	488,728	31.8%
MORRISON	34,750	25,771	134.8%
MORRISTOWN	1,442,829	18,758,514	7.7%
MOSCOW	31,103	240,084	13.0%
MOSHEIM	89,957	267,259	33.7%
MOUNT CARMEL	233,721	479,459	48.7%
MOUNT JULIET	564,106	1,258,352	44.8%
MOUNT PLEASANT	257,654	1,380,891	18.7%
MOUNTAIN CITY	166,810	727,577	22.9%
MUNFORD	164,164	626,319	26.2%
MURFREESBORO	3,210,516	42,392,067	7.6%
NEW HOPE	47,952	33,739	142.1%
NEW JOHNSONVILLE	103,268	459,839	22.5%
NEW MARKET	75,100	155,011	48.4%
NEW TAZEWELL	114,517	749,181	15.3%
NEWBERN	177,764	1,203,168	14.8%
NEWPORT	461,996	4,831,356	9.6%
NIOTA	60,567	172,293	35.2%
NORMANDY	7,374	5,697	129.4%
NORRIS	88,653	591,491	15.0%
OAK HILL	419,157	374,540	111.9%
OAK RIDGE	2,001,934	27,572,645	7.3%
OAKDALE	15,803	48,664	32.5%
OBION	76,851	243,190	31.6%
OLIVER SPRINGS	206,762	923,574	22.4%
ONEIDA	235,055	1,614,443	14.6%
ORLINDA	32,389	110,259	29.4%
ORME	8,445	3,144	268.6%
PALMER	48,958	49,145	99.6%
PARIS	651,165	4,446,773	14.6%

PARKERS CROSSROADS	11,541	125,422	9.2%
PARROTTSVILLE	9,255	13,443	68.8%
PEGRAM	96,363	144,026	66.9%
PETERSBURG	33,368	174,250	19.1%
PHILADELPHIA	31,049	29,986	103.5%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
PIGEON FORGE	3,986,820	16,543,488	24.1%
PIKEVILLE	117,666	348,876	33.7%
PIPERTON	35,804	62,403	57.4%
PITTMAN CENTER	27,291	211,785	12.9%
PLAINVIEW	70,973	37,299	190.3%
PLEASANT HILL	41,554	24,346	170.7%
PORTLAND	340,583	2,093,451	16.3%
PULASKI	527,895	2,873,201	18.4%
PURYEAR	46,344	172,195	26.9%
RAMER	20,345	32,631	62.3%
RED BANK	752,167	2,432,675	30.9%
RED BOILING SPRINGS	67,445	291,713	23.1%
RIDGELY	109,328	344,169	31.8%
RIDGESIDE	42,422	128,158	33.1%
RIDGETOP	79,850	185,792	43.0%
RIPLEY	434,005	3,842,716	11.3%
RIVES	22,114	40,472	54.6%
ROCKFORD	88,779	114,246	77.7%
ROCKWOOD	349,229	2,883,152	12.1%
ROGERSVILLE	276,527	3,334,845	8.3%
RUTHERFORD	79,525	350,279	22.7%
RUTLEDGE	78,619	359,094	21.9%
SALTILLO	23,871	14,281	167.2%
SAMBURG	21,046	86,825	24.2%
SARDIS	27,629	32,719	84.4%
SAULSBURY	8,470	31,173	27.2%
SAVANNAH	420,690	2,548,837	16.5%
SCOTTS HILL	42,897	204,119	21.0%
SELMER	268,631	1,460,318	18.4%
SEVIERVILLE	544,454	7,807,866	7.0%
SHARON	64,593	367,983	17.6%
SHELBYVILLE	911,505	6,199,158	14.7%
SIGNAL MOUNTAIN	792,281	2,195,467	36.1%

SILERTON	5,553	1,190	466.6%
SLAYDEN	6,493	5,970	108.8%
SMITHVILLE	253,060	1,010,654	25.0%
SMYRNA	847,162	8,904,966	9.5%
SNEEDVILLE	83,587	194,718	42.9%
SODDY-DAISY	488,351	1,723,064	28.3%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
SOUTH CARTHAGE	58,075	354,305	16.4%
SOUTH FULTON	162,210	672,358	24.1%
SOUTH PITTSBURG	211,532	1,184,603	17.9%
SPARTA	323,991	2,549,561	12.7%
SPENCER	63,218	171,665	36.8%
SPRING CITY	176,548	671,538	26.3%
SPRING HILL	93,221	1,232,057	7.6%
SPRINGFIELD	736,113	4,969,751	14.8%
ST JOSEPH	47,792	167,329	28.6%
STANTON	29,812	46,727	63.8%
STANTONVILLE	16,083	7,008	229.5%
SURGOINSVILLE	87,255	284,988	30.6%
SWEETWATER	369,251	3,903,363	9.5%
TAZEWELL	135,397	362,125	37.4%
TELLICO PLAINS	61,615	292,587	21.1%
TENNESSEE RIDGE	72,751	159,287	45.7%
THOMPSON STATION	53,592	67,874	79.0%
TIPTONVILLE	133,558	420,246	31.8%
TOONE	19,692	30,846	63.8%
TOWNSEND	25,155	189,671	13.3%
TRACEY CITY	91,786	349,399	26.3%
TRENTON	320,256	2,598,869	12.3%
TREZEVANT	51,251	214,457	23.9%
TRIMBLE	57,292	136,223	42.1%
TROY	60,274	290,182	20.8%
TULLAHOMA	1,157,262	18,435,327	6.3%
TUSCULUM STATION	125,307	108,359	115.6%
UNION CITY	742,672	9,294,877	8.0%
VIOLA	7,520	920	817.3%
VONORE	46,571	574,146	8.1%
WALDEN	154,917	316,501	48.9%
WARTBURG	55,203	452,563	12.2%

WARTRACE	30,743	86,971	35.3%
WATAUGA	22,760	115,899	19.6%
WAVERLY	271,429	1,466,566	18.5%
WAYNESBORO	159,987	525,489	30.4%
WESTMORELAND	101,279	373,221	27.1%
WHITE HOUSE	251,857	1,569,761	16.0%
WHITE PINE	116,706	477,155	24.5%

Table D-3. FY95 Ratio of State-Shared Tax Distributions to Counties to Municipal Revenue Collections from Local Sources Plus County Funds (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)

Municipality	Distributions To Municipalities(\$) (1)	Revenue From Local Sources Plus County Funds (\$) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
WHITEVILLE	73,977	301,972	24.5%
WHITWELL	96,210	288,694	33.3%
WILLISTON	25,236	35,276	71.5%
WINCHESTER	397,814	2,719,226	14.6%
WINFIELD	32,131	411,685	7.8%
WOODBURY	152,301	675,582	22.5%
WOODLAND MILLS	22,668	19,062	118.9%
YORKVILLE	20,045	22,020	91.0%
TOTAL	171,078,721	1,690,596,533	10.1%
Count of cities	318		
Average			45.9%
Median			24.1%
Maximum			1256.70%
Minimum			2.91%
Range			1253.79%
Standard Deviation			94.6%
Coefficient of Variation			206.121%

Notes: Revenue includes revenue from local sources plus county transfers of sales taxes to which city is entitled (1/2 of city collections) plus school ADA money.

Source: FY 1995 data from Tennessee Department of Revenue and Office of the State Comptroller.

Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

Excludes Metropolitan Nashville/Davidson County and Metropolitan Lynchburg/Moore County—See Appendix D-5

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
ADAMS	629	5.41	0.46	5.06	46.88		
ADAMSVILLE	1,774	6.18	0.51	5.66	51.85		3.16
ALAMO	2,400	1.28	0.51	5.58	51.72		5.04
ALCOA	7,051	3.03	0.45	4.92	45.60	1.66	9.58
ALGOOD	2,835	0.78	0.45	4.92	45.33		0.24
ALLARDT	636	1.70	0.47	5.19	48.10		
ALTAMONT	709	1.86	0.53	5.80	53.71		
ARDMORE	970	3.65	0.44	4.84	44.85		5.15
ARLINGTON	1,509	12.60	0.53	5.77	53.46		2.32
ASHLAND CITY	2,953	7.19	0.43	4.69	43.41	0.10	1.38
ATHENS	13,143	7.35	0.48	10.16	48.65	0.38	5.06
ATOKA	1,864	2.35	0.17	1.92	17.76		0.04
ATWOOD	1,111	0.20	0.47	5.20	48.20		
AUBURNTOWN	255	1.71	0.47	5.10	47.28		
BAILEYTON	309	4.90	0.53	5.77	53.48		
BANEBERRY	298	4.91	0.54	5.91	53.33	9.69	
BARTLETT	33,552	1.97	0.45	4.96	45.99	0.55	3.25
BAXTER	1,413	1.69	0.45	4.95	45.83		1.78
BEERSHEBA SPRINGS	604	0.05	0.49	5.35	49.57		
BELL BUCKLE	338	17.24	0.61	6.74	62.42		
BELLE MEADE	2,848	392.63	0.49	5.40	50.07	5.72	
BELLS	1,631	6.03	0.58	6.35	58.13		4.75
BENTON	1,041	2.43	0.47	5.17	47.87		4.82
BERRY HILL	795	3.81	0.50	5.47	50.68	14.03	
BETHEL SPRINGS	787	7.36	0.48	5.26	48.77		7.54
BIG SANDY	552	8.20	0.53	7.00	53.42	3.47	2.27
BLAINE	1,365	0.75	0.48	5.27	48.80		
BLUFF CITY	1,402	6.22	0.49	5.70	49.80		
BOLIVAR	6,103	1.77	0.48	5.30	49.13	0.03	3.51
BRADEN	326	0.47	0.54	5.89	54.55		
BRADFORD	1,142	3.46	0.50	5.50	50.76		2.19
BRENTWOOD	21,328	36.33	0.45	4.91	44.94	2.41	2.07
BRIGHTON	953	2.99	0.38	4.15	38.48		0.97
BRISTOL	23,330	14.46	0.51	5.71	51.44	3.71	5.79
BROWNSVILLE	10,050	5.09	0.50	5.53	51.10		6.75
BRUCETON	1,546	1.04	0.51	5.56	51.53		3.72
BULLS GAP	732	4.03	0.51	5.64	52.22		
BURLISON	422	0.58	0.46	5.06	46.90		
BURNS	1,219	8.20	0.56	6.16	57.12		0.86

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
BYRDSTOWN	980	0.96	0.50	5.52	51.16		8.66
CALHOUN	571	0.97	0.48	10.13	48.56		1.34
CAMDEN	3,844	2.86	0.48	5.27	48.81	0.59	3.24
CARTHAGE	2,608	6.06	0.47	5.15	47.69		29.68
CARYVILLE	1,942	4.17	0.45	4.97	46.07		
CEDAR HILL	398	3.87	0.43	4.73	43.80		
CELINA	1,473	2.12	0.50	5.50	50.92		6.36
CENTERTOWN	351	0.99	0.47	5.13	47.51		
CENTERVILLE	4,138	2.79	0.43	4.78	43.90	0.05	2.34
CHAPEL HILL	972	5.93	0.51	5.60	51.12		8.57
CHARLESTON	648	5.80	0.50	8.45	50.62		2.02
CHARLOTTE	933	2.52	0.54	5.90	54.65		1.22
CHATTANOOGA	150,771	12.41	0.50	6.40	50.78	5.47	1.33
CHURCH HILL	5,825	1.36	0.47	5.20	47.93	0.20	
CLARKSBURG	338	0.10	0.47	5.15	47.71		
CLARKSVILLE	90,349	3.95	0.41	4.53	42.00	2.28	1.05
CLEVELAND	33,106	6.79	0.47	7.98	47.70	0.65	3.77
CLINTON	9,326	4.29	0.48	5.44	48.33		1.46
COALMONT	834	0.98	0.48	5.29	48.97		
COLLEGEDALE	5,563	-7.49	0.45	5.49	45.58		
COLLIERVILLE	20,011	3.65	0.45	4.97	46.04	0.20	8.44
COLUMBIA	30,665	5.41	0.49	5.53	49.46	2.36	2.42
COOKEVILLE	24,077	6.35	0.45	4.90	45.37	4.49	2.74
COPPER HILL	356	11.77	0.50	5.51	51.08		8.55
CORNERVILLE	793	3.81	0.43	4.67	43.27		21.59
COTTAGE GROVE	95	5.42	0.49	5.37	49.70		
COVINGTON	7,997	2.17	0.46	5.08	47.03	0.48	6.29
COWAN	1,739	1.18	0.50	5.64	50.93		
CRAB ORCHARD	998	1.06	0.43	4.76	44.09		
CROSS PLAINS	1,207	2.05	0.57	6.30	57.12		
CROSSVILLE	8,635	6.49	0.41	4.46	41.28	0.08	2.72
CRUMP	2,245	0.21	0.45	4.90	45.38		
CUMBERLAND CITY	343	1.91	0.46	43.43	46.72		6.38
CUMBERLAND GAP	218	106.60	0.48	5.22	48.39		
DANDRIDGE	1,772	22.59	0.44	5.28	44.65		2.59
DAYTON	6,213	3.79	0.47	14.33	47.93		1.59
DECATUR	1,534	2.74	0.44	34.40	44.57	3.64	4.19
DECATURVILLE	880	0.82	0.49	5.50	50.18		7.18
DECHERD	2,345	4.06	0.50	5.46	50.19		0.01
DICKSON	11,191	4.70	0.47	5.12	47.43	0.22	2.40
DOVER	1,481	4.32	0.45	4.91	45.48		7.75

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
DOWELLTOWN	322	1.71	0.47	5.19	48.05		
DOYLE	365	0.35	0.47	5.13	47.48		
DRESDEN	2,513	13.41	0.54	5.93	54.95	4.43	5.30
DUCKTOWN	423	8.68	0.49	5.40	50.00		8.25
DUNLAP	4,086	1.44	0.45	4.96	45.87		3.05
DYER	2,260	2.75	0.51	5.57	51.59		
EAGLEVILLE	484	11.43	0.47	5.18	47.95		1.83
EASTVIEW	589	0.05	0.47	5.18	48.02		
ELIZABETHTON	13,212	3.63	0.49	5.46	49.64	0.33	12.46
ELKTON	494	1.88	0.45	4.92	45.56		0.53
ENGLEWOOD	1,674	3.14	0.48	10.79	48.34		2.46
ENVILLE	215	0.05	0.56	6.15	57.01		
ERIN	1,681	2.23	0.47	5.12	47.39		1.61
ERWIN	5,330	8.56	0.49	5.39	49.75	0.77	1.02
ESTILL SPRINGS	1,445	6.23	0.48	6.94	48.95		
ETHRIDGE	616	1.85	0.45	4.97	46.07		
ETOWAH	3,856	2.40	0.49	10.36	49.70		4.22
FAIRVIEW	5,151	1.91	0.40	4.43	41.06		2.38
FARRAGUT	15,940	12.46	0.46	5.03	46.12	4.07	
FAYETTEVILLE	7,233	5.89	0.50	5.52	51.04	0.45	6.23
FINGER	288	0.65	0.48	5.25	48.66		
FOREST HILLS	4,519	62.22	0.46	5.08	47.03	1.31	
FRANKLIN	24,185	9.68	0.41	4.51	41.74	5.91	1.02
FRIENDSHIP	482	4.07	0.65	7.15	66.18		4.81
FRIENDSVILLE	934	4.60	0.42	4.60	42.60		
GADSDEN	543	0.26	0.56	6.16	57.08		
GALLATIN	20,769	4.07	0.45	4.91	45.46	0.33	3.64
GALLAWAY	822	0.16	0.49	5.36	49.68		
GARLAND	207	7.08	0.75	8.22	76.20		
GATES	611	0.64	0.64	7.07	65.53		4.73
GATLINBURG	4,185	15.66	0.40	4.43	482.82	61.44	2.65
GERMANTOWN	36,044	17.08	0.50	5.44	50.36	1.64	5.18
GIBSON	366	1.22	0.58	6.41	59.43		7.08
GILT EDGE	491	0.58	0.45	4.94	45.73		
GLEASON	1,423	4.84	0.49	5.34	49.49	1.85	6.72
GOODLETTSVILLE	12,189	4.62	0.46	4.99	46.24	2.49	0.23
GORDONSVILLE	1,039	2.07	0.42	4.65	43.08		
GRAND JUNCTION	359	7.24	0.50	5.51	51.07		6.67
GRAYSVILLE	1,456	0.24	0.47	13.89	47.85		
GREENBACK	652	11.32	0.49	12.67	50.00		
GREENBRIER	3,274	2.67	0.43	4.76	44.08		

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
GREENEVILLE	13,789	9.43	0.52	5.76	53.01	1.42	13.40
GREENFIELD	2,047	2.54	0.52	5.75	53.10		2.93
GRUETLI-LAAGER	1,884	0.00	0.47	5.21	48.26		
GUYS	533	0.00	0.46	5.06	46.84		
HALLS	2,350	3.53	0.51	5.61	51.96		2.10
HARRIMAN	6,991	5.55	0.50	10.65	51.15	0.50	3.19
HARTSVILLE	2,349	5.26	0.48	5.23	48.42		4.47
HENDERSON	5,214	2.11	0.49	5.40	50.05	0.85	4.38
HENDERSONVILLE	36,351	6.18	0.44	4.81	44.59	1.70	1.20
HENNING	902	1.89	0.65	7.13	66.05		4.58
HENRY	337	2.85	0.70	7.64	68.98		
HICKORY VALLEY	157	0.00	0.50	5.49	50.87		
HOHENWALD	4,163	2.83	0.45	4.96	45.37		2.83
HOLLOW ROCK	921	1.57	0.49	5.41	50.12		2.76
HORNBEAK	462	2.65	0.48	5.22	48.38		1.84
HORNSBY	316	0.07	0.49	5.37	49.76		
HUMBOLDT	9,692	6.44	0.50	5.50	50.98	0.49	3.40
HUNTLAND	859	1.38	0.51	5.59	51.75		
HUNTSVILLE	684	4.59	0.60	6.60	61.10		3.03
IRON CITY	433	0.91	0.46	5.03	46.64		
JACKSBORO	1,673	2.95	0.46	5.08	47.08		
JASPER	2,817	4.92	0.55	6.01	55.67		1.59
JEFFERSON	6,843	3.35	0.43	4.80	43.72	0.35	2.21
JELICO	2,558	2.23	0.47	5.19	48.05		1.15
JOHNSON CITY	54,320	5.23	0.46	5.10	46.77	4.85	2.78
JONESBOROUGH	3,414	10.62	0.49	5.37	49.68	0.63	11.98
KENTON	1,360	3.77	0.51	5.57	51.60		4.72
KIMBALL	1,278	1.83	0.48	5.27	48.86		
KINGSPORT	41,211	8.54	0.48	5.30	49.09	3.17	4.32
KINGSTON	4,827	6.68	0.47	10.05	47.37		2.10
KINGSTON SPRINGS	1,866	1.57	0.52	5.72	52.00		0.76
KNOXVILLE	167,778	10.97	0.49	5.63	50.13	7.89	4.58
LAFAYETTE	3,918	2.54	0.47	5.15	47.68		5.41
LAFOLLETTE	7,439	4.32	0.49	5.40	49.85		5.26
LAGRANGE	150	2.09	0.55	6.04	55.93		
LAKE CITY	2,141	2.04	0.50	5.72	50.82	1.11	2.51
LAKELAND	1,316	6.88	0.45	4.96	45.96		
LAKESITE	859	2.11	0.47	5.78	47.95		
LAKESWOOD	2,032	1.21	0.49	5.36	49.66		
LAVERGNE	12,006	0.56	0.46	5.01	45.18		0.12
LAWRENCEBURG	11,037	3.54	0.47	5.11	47.32	0.70	2.84

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
LEBANON	16,058	7.76	0.48	5.29	48.60	2.32	2.46
LENOIR CITY	6,735	6.22	0.46	11.97	46.31	2.32	6.31
LEWISBURG	10,985	7.86	0.44	4.94	45.18	0.40	1.45
LIBERTY	408	1.81	0.47	5.20	48.14		1.79
LINDEN	1,103	5.79	0.49	5.41	50.05		4.25
LIVINGSTON	3,951	1.59	0.48	5.23	48.43		4.86
LOBELVILLE	897	3.67	0.53	5.81	53.82		3.38
LOOKOUT MOUNTAIN	1,821	459.66	0.52	6.32	52.44		0.29
LORETTO	1,633	4.95	0.50	5.53	50.90		1.60
LOUDON	4,488	6.16	0.47	12.89	47.99	2.47	1.54
LOUISVILLE	966	23.63	0.65	7.14	65.91		
LUTTRELL	893	1.73	0.55	6.07	56.25		
LYNNVILLE	366	5.01	0.46	5.25	47.21		0.16
MADISONVILLE	3,114	6.43	0.48	12.83	48.93		4.47
MANCHESTER	8,362	4.27	0.46	5.00	46.31		8.50
MARTIN	8,672	3.39	0.53	5.83	53.56	1.14	1.57
MARYVILLE	22,389	7.76	0.43	4.73	43.81		5.18
MASON	326	3.40	0.51	5.61	51.93		
MAURY CITY	810	1.12	0.50	5.53	51.23		4.35
MAYNARDVILLE	1,439	1.48	0.45	4.89	45.31		
MCEREN	1,465	2.84	0.49	5.44	49.44		2.31
MCKENZIE	5,350	3.87	0.48	5.27	48.80	0.74	2.43
MCLEMORESVILLE	288	0.05	0.53	5.76	53.37		7.31
MCMINNVILLE	11,936	5.59	0.48	5.33	49.01		12.90
MEDINA	697	4.24	0.48	5.27	48.75		3.72
MEDON	160	15.87	0.42	4.64	43.01		
MEMPHIS	616,995	10.72	0.50	5.83	50.96	1.99	2.03
MICHIE	718	1.15	0.47	5.14	47.64		
MIDDLETON	551	5.73	0.55	6.01	55.70		9.44
MILAN	7,588	3.53	0.50	5.46	50.54	0.85	1.82
MILLEDGEVILLE	293	0.00	0.49	5.37	49.72		
MILLERSVILLE	3,017	0.02	0.55	5.99	54.70		
MILLINGTON	18,644	0.93	0.47	5.20	48.14	0.28	4.32
MINOR HILL	402	0.44	0.46	5.02	46.48		
MITCHELLVILLE	193	9.59	0.49	5.42	50.23		
MONTEREY	2,797	2.64	0.45	4.99	46.01		1.39
MORRISON	592	4.32	0.48	5.22	48.37		0.32
MORRISTOWN	23,110	4.49	0.48	5.22	48.16	1.77	2.33
MOSCOW	364	6.84	0.64	7.03	65.14		5.80
MOSHEIM	1,475	1.26	0.53	5.77	53.43		
MOUNT CARMEL	4,467	1.01	0.45	4.95	45.90		

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
MOUNT JULIET	6,970	7.92	0.65	7.14	65.22		
MOUNT PLEASANT	4,569	1.84	0.46	5.16	47.03		1.90
MOUNTAIN CITY	2,365	4.69	0.48	5.22	48.39		11.76
MUNFORD	3,652	1.98	0.37	4.10	37.48		1.02
MURFREESBORO	52,177	6.10	0.44	4.89	45.02	3.41	1.67
NEW HOPE	886	0.00	0.48	5.23	48.42		
NEW JOHNSONVILLE	1,783	3.16	0.47	5.46	48.06		0.76
NEW MARKET	1,244	2.32	0.51	5.61	51.93		
NEW TAZEVELL	2,012	4.90	0.46	5.02	46.54		
NEWBERN	2,814	3.16	0.50	5.53	51.20		2.78
NEWPORT	7,771	3.55	0.45	4.99	46.04	1.41	3.01
NIOTA	787	1.10	0.53	13.00	53.55	4.94	3.84
NORMANDY	122	6.14	0.48	5.24	48.59		
NORRIS	1,295	8.44	0.50	5.46	50.54		3.52
OAK HILL	4,408	40.30	0.48	5.29	49.01		
OAK RIDGE	27,880	11.30	0.48	5.85	49.21	3.25	1.70
OAKDALE	252	3.00	0.53	5.77	53.42		
OBION	1,208	2.84	0.51	5.57	51.61		3.10
OLIVER SPRINGS	3,459	1.34	0.49	6.69	49.86		1.40
ONEIDA	3,556	6.23	0.49	5.34	49.47	0.51	4.06
ORLINDA	532	6.29	0.48	5.31	48.80		
ORME	169	0.13	0.44	4.81	44.59		
PALMER	789	0.19	0.55	6.03	55.28		
PARIS	9,553	7.67	0.50	5.52	51.10	0.52	2.86
PARKERS CROSSROADS	172	2.46	0.57	6.24	57.83		
PARROTTSVILLE	123	20.01	0.49	5.33	49.42		
PEGRAM	1,659	3.93	0.48	5.29	48.39		
PETERSBURG	506	4.93	0.50	6.26	51.03		3.23
PHILADELPHIA	539	3.09	0.42	10.94	43.15		
PIGEON FORGE	3,748	4.69	0.43	4.70	1,052.09		1.81
PIKEVILLE	1,848	3.84	0.49	5.35	49.53		4.47
PIPERTON	604	2.38	0.50	5.49	50.90		
PITTMAN CENTER	554	0.82	0.43	4.68	43.34		
PLAINVIEW	1,377	0.00	0.45	4.98	46.11		
PLEASANT HILL	554	24.94	0.44	4.83	44.79		
PORTLAND	6,487	1.55	0.42	4.65	43.09		2.78
PULASKI	8,569	5.74	0.46	5.01	46.41	0.73	3.26
PURYEAR	594	7.79	0.62	6.78	62.83		
RAMER	353	4.03	0.47	5.18	47.96		
RED BANK	11,929	4.41	0.51	6.25	51.88		
RED BOILING SPRINGS	939	2.18	0.56	6.16	57.08		5.84

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
RIDGELY	1,719	2.23	0.52	5.70	52.80		2.34
RIDGESIDE	429	45.94	0.46	5.64	46.84		
RIDGETOP	1,220	1.20	0.56	6.15	56.94		0.59
RIPLEY	6,618	4.71	0.50	5.46	50.60	0.39	3.93
RIVES	359	3.74	0.47	5.20	48.13		4.05
ROCKFORD	724	72.52	0.44	4.84	44.82		
ROCKWOOD	5,374	1.97	0.50	10.10	50.51	0.15	1.76
ROGERSVILLE	4,441	7.12	0.48	5.25	48.64	0.47	0.31
RUTHERFORD	1,280	2.85	0.50	5.52	51.14		2.12
RUTLEDGE	955	11.77	0.62	6.81	63.12		
SALTILLO	420	1.49	0.49	5.34	49.52		
SAMBURG	371	0.12	0.50	5.47	50.64		
SARDIS	306	0.21	0.74	8.08	74.57		6.69
SAULSBURY	115	16.04	0.51	5.56	51.54		
SAVANNAH	6,695	3.34	0.48	5.34	49.21		4.46
SCOTTS HILL	602	3.02	0.57	6.30	58.33		3.04
SELMER	3,823	2.54	0.57	6.20	57.45	0.24	3.27
SEVIERVILLE	9,067	6.06	0.42	4.55	42.20	0.21	6.61
SHARON	1,000	5.77	0.52	5.72	52.59		
SHELBYVILLE	15,439	5.28	0.45	5.19	45.71		2.41
SIGNAL MOUNTAIN	7,034	48.71	0.52	6.37	52.90	0.74	3.38
SILERTON	59	0.00	0.85	9.37	83.88		
SLAYDEN	123	2.12	0.45	4.89	45.33		
SMITHVILLE	4,032	2.74	0.47	5.18	48.00		6.36
SMYRNA	19,112	1.60	0.38	4.12	38.02		0.20
SNEEDVILLE	1,651	1.18	0.44	4.78	44.24		
SODDY-DAISY	8,733	2.34	0.47	5.71	47.40		
SOUTH CARTHAGE	1,014	1.73	0.49	5.36	49.69		
SOUTH FULTON	2,614	3.49	0.51	5.58	51.66		0.82
SOUTH PITTSBURG	3,123	6.64	0.52	5.82	53.00		1.75
SPARTA	4,858	3.16	0.48	5.30	48.40		9.35
SPENCER	1,176	0.04	0.47	5.19	48.05		
SPRING CITY	2,355	7.48	0.46	14.20	46.91		5.92
SPRING HILL	3,388	1.93	0.21	2.34	21.71		1.32
SPRINGFIELD	12,303	5.46	0.47	5.11	47.28	0.08	1.45
ST JOSEPH	860	2.84	0.45	4.97	46.09		1.22
STANTON	481	4.59	0.50	5.49	50.86		0.54
STANTONVILLE	275	0.49	0.51	5.60	51.88		
SURGOINSVILLE	1,586	1.86	0.47	5.12	47.48		0.08
SWEETWATER	5,270	4.99	0.48	12.79	48.39	0.52	2.91
TAZEWELL	2,301	6.38	0.46	5.07	46.94		

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
(Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

MUNICIPALITY	POPULATION						
	7/1/95 ESTIMATE	HALL INCOME	BEER EXCISE	TVA PAYMENTS	SALES & USE	MIXED DRINK	CORP. EXCISE
TELLICO PLAINS	703	2.75	0.60	16.16	61.38		6.75
TENNESSEE RIDGE	1,383	0.68	0.45	4.98	46.17		0.32
THOMPSON STATION	884	14.83	0.40	4.42	40.97		
TIPTONVILLE	2,208	3.94	0.48	5.28	48.89		1.90
TOONE	282	4.01	0.49	5.36	49.70		10.26
TOWNSEND	412	16.20	0.39	4.33	40.11	0.02	
TRACEY CITY	1,584	1.90	0.49	5.33	49.35		0.88
TRENTON	4,693	4.25	0.51	5.59	51.76	2.53	3.60
TREZEVANT	903	0.45	0.48	5.25	48.62		1.96
TRIMBLE	727	2.68	0.52	5.71	52.93		16.96
TROY	1,077	1.38	0.48	5.27	48.83		
TULLAHOMA	18,411	7.45	0.45	4.97	45.73	1.96	2.29
TUSCULUM STATION	2,149	1.69	0.50	5.47	50.65		
UNION CITY	10,394	6.91	0.50	5.48	50.81	1.85	5.90
VIOLA	126	4.87	0.48	5.29	49.04		
VONORE	670	2.29	0.51	13.57	51.73		1.40
WALDEN	1,664	41.13	0.45	5.54	45.98		
WARTBURG	912	3.15	0.51	5.54	51.34		
WARTRACE	531	5.66	0.46	5.04	46.73		
WATAUGA	419	2.19	0.46	5.03	46.64		
WAVERLY	4,145	7.96	0.48	5.26	48.71	0.71	2.38
WAYNESBORO	2,032	3.84	0.58	6.33	57.96		10.03
WESTMORELAND	1,870	1.43	0.46	5.00	46.37		0.90
WHITE HOUSE	4,499	2.75	0.47	5.13	46.42		1.21
WHITE PINE	2,115	4.70	0.42	4.60	42.66		2.80
WHITEVILLE	1,064	2.13	0.55	5.98	55.43		5.44
WHITWELL	1,527	2.54	0.53	5.76	53.36		0.82
WILLISTON	450	2.80	0.47	5.14	47.67		
WINCHESTER	6,465	4.69	0.48	5.76	48.99	0.52	1.09
WINFIELD	606	0.76	0.46	5.05	46.75		
WOODBURY	2,421	4.67	0.47	5.12	47.45		5.20
WOODLAND MILLS	406	0.79	0.48	5.32	49.24		
YORKVILLE	366	1.53	0.47	5.14	47.63		
TOTAL	2,394,423	9.09	0.48	5.70	51.04	2.35	2.79
Count of cities		318.00	318.00	318.00	318.00	79.00	196.00
Average		8.21	0.49	6.04	54.08	2.67	3.90
Median		3.43	0.48	5.36	48.85		
Maximum Value		459.66	0.85	43.43	1052.09	61.44	29.68
Minimum Value		-7.49	0.17	1.92	17.76	0.02	0.01
Range		467.15	0.68	41.51	1034.33	61.42	29.67

**Table D-4. FY95 Per Capita State-Shared Tax Distributions to Municipalities(\$)
 (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes) (Continued)**

Standard Deviation	34.814	0.059	3.200	61.459	7.098	3.648
Coefficient of Variation	424.156%	12.187%	52.944%	113.646%	266.244%	93.509%

Source: FY 1995 data from Tennessee Department of Revenue and Office of the State Comptroller.

Table D-5. FY95 Ratio of State-Shared Tax Distributions to Metropolitan Governments to Metropolitan Government Revenue Collections from Local Sources (Excludes Data For Gasoline, Motor Fuel and Special Petroleum Taxes)

Metro	Distributions To Metro (In \$1000s) (1)	Revenue From Local Sources (In \$1000s) (2)	Ratio of col. (1) to col. (2) (Percent) (3)
Nashville/Davidson County	34,825.4	844,247	4.13%
Lynchburg/Moore County	212.7	2,644	8.05%

Note: Includes both county and municipal distributions.

Source: FY 1995 data from Tennessee Department of Revenue and Office of the State Comptroller.

Appendix E. An Analysis of Non-Motor-Fuel State-Shared Revenues to County Governments

Summary¹⁴

After having analyzed the shared revenues of a more discretionary nature to counties, it was found that loss of these revenues would have serious implications to county government finances and counties' abilities to provide services, especially in counties with more limited resources to generate additional revenues through local sources. The shared revenues include the following: bank excise tax, Hall income tax, state-shared payments in lieu of taxes from the Tennessee Valley Authority (TVA), and the state alcohol-related taxes including the beer tax, mixed drink tax, and the alcoholic beverage tax. Motor fuel-related taxes were not included because these shared revenues are required to be allocated to the county highway fund.

This analysis was accomplished by examining the allocation of these shared revenues to the various county fund types. The amounts are reported for most counties in county audit reports published by the Division of County Audit, Comptroller of the Treasury. A few counties use private accounting firms to conduct audits and the reports published by those counties were used as well. In the case of the four largest counties, including Knox, Hamilton, and Shelby, University of Tennessee County Technical Assistance Service (UT CTAS) field consultants obtained the information on allocation of the shared revenues analyzed here. Davidson County's information was unavailable.

It is generally perceived that state-shared revenues to counties are allocated mostly to general funds, and *overall*, that has been found to be the case as a result of this analysis. However, when analyzing each type of revenue, it was found that was not the case, nor was it true when considering *each county's* use of shared revenues. However, regardless of whether counties generally allocated shared revenues to their general funds, it must be noted that counties have specific legal requirements to provide a variety of types of services. These include the following services directly impacting county general funds and county general purpose school funds:

- **Education** *Construction and maintenance of school facilities.
Operation of schools.*
- **Public Safety** *Construction, operation, and maintenance of jail facilities and
medical care for prisoners.

Provide for Office of the Sheriff.

Construction and maintenance of courthouses.*

¹⁴ This Appendix is extracted from *An Analysis of Non-Motor-Fuel State-Shared Revenues to County Governments*, a report prepared by Lynne Holliday of the University of Tennessee County Technical Assistance Service, in support of this report.

Provide for Offices of Circuit Court Clerk, Clerk and Master, Juvenile Court, General Sessions Court and all related personnel.

Provide for emergency management.

Provide for a county medical examiner.

- **Administration** *Provide for other constitutional offices including the County Executive, County Clerk, Register of Deeds, Assessor of Property, and Trustee.*
- **Public Health** *Provide for facilities and maintenance of county health department*

Indeed, the findings of this analysis show that all counties ***do not allocate most state-shared revenues to the general fund, regardless of the essential services funded out of general funds as shown above that counties are required to provide by state law.*** This analysis includes the following findings that support this argument:

- ✚ Of the total amount of non-motor-fuel-related revenues of \$76 million distributed to counties, 58 percent were allocated by counties to the general fund while 30 percent were allocated to the general purpose school fund.
- ✚ On average, each county allocated 34 percent of their shared revenues, excluding motor-fuel-related taxes, to the general purpose school fund.
- ✚ The percentages of shared revenues allocated varied greatly, ranging from 0 percent to nearly 93 percent of total shared revenues allocated to the general purpose school fund. A total of 87 counties allocated some portion of shared revenues to the general purpose school fund.
- ✚ Furthermore, of total shared revenues, counties statewide allocated over 7 percent to debt service, a fund largely used to fund debt for school facilities.

With regard to the use of state-shared revenues by type of revenue, the analysis yielded the following findings:

- ✚ Of the total statewide ***bank excise tax*** distributed to counties, a total of 89 counties allocated 66 percent to the county general fund.
- ✚ Of the total statewide ***bank excise tax*** distributed to counties, a total of 56 counties allocated 20 percent to the general purpose school fund, with the next greatest amount of 8 percent going to debt service in 52 of the counties.
- ✚ Of the total statewide ***Hall income tax*** distributed to counties, a total of 85 counties allocated 87 percent to the county general fund. However, 12 counties allocated some

portion to the general purpose school fund. Four counties allocated 100 percent of their Hall income tax to the general purpose school fund. The average allocation for the 12 using the Hall income tax for schools was 68 percent.

- ✎ Of the total statewide *TVA payments* distributed to counties, a total of 68 counties allocated 47 percent to the general fund, with the next greatest amount of 40 percent going to the general purpose school fund in 61 of the counties. The average allocation among these 61 counties to the general purpose school fund was 65 percent of TVA payments. Furthermore, 28 counties allocated 10 percent of total statewide TVA payments to the debt service fund, presumed to largely fund school facilities, with an average allocation among these 28 counties at 23 percent of their TVA payments.
- ✎ Of the total statewide *alcohol-related taxes* distributed to counties, 73 percent went to county general funds in 93 counties, while the remainder was allocated to the general purpose school fund in 36 counties.

The overall fiscal impact to counties was analyzed in terms of fund balances in the county general fund and the general purpose school fund for the year ending FY 98 and yielded the following findings:

- ✎ Thirty-three (33) counties received non-motor-fuel-related shared revenues that were greater than 50 percent of their general fund balances.
- ✎ Fifteen (15) counties received non-motor-fuel-related shared revenues that were more than 50 percent of their general purpose school fund balances.
- ✎ Ten (10) counties would have an immediate general fund deficit without the non-motor-fuel-related shared revenues.
- ✎ Six (6) counties would have an immediate general purpose school fund deficit without the non-motor-fuel-related shared revenues.

Introduction

State-shared revenues are an important source of funding for services provided by counties in Tennessee. The gasoline and other motor-fuel-related taxes are clearly and directly linked to road building and maintenance since those shared revenues are required by state law to be used for those purposes. As for the remainder of the shared revenues, however, there is no clear link to determining the significance of them to the funding support for other types of county services. This is largely due to the discretionary nature of those revenues in state law. Therefore, the revenues examined in this analysis include the bank excise tax, the Hall income tax, shared payments in lieu of taxes from the Tennessee Valley Authority (TVA), and the various state alcohol-related taxes including the beer tax, the alcoholic beverage tax, and the mixed drink tax. All these revenues are distributed to be allocated either to the county general fund or unspecified

as to purpose with the exception of the state mixed drink tax, half of which must be expended in the same manner as the county property tax for education.

The mechanisms for determining the allocation of the non-motor-fuel-related revenues are the county audit reports, and in a few cases where private audits are conducted, UT CTAS field consultants obtained the information directly from county finance departments. The most current complete audit information available is fiscal year 1998. Predictably, a large portion of the state-shared revenues were allocated into the general funds of the counties in FY 1998, however, many counties used state-shared revenues to support other services such as schools, debt service and solid waste.

Although state revenue sharing is generally considered to moderate differences in revenue-generating capacity of local governments and enhance equity among them, this analysis does not address such policy issues or others that may be related to the statutory distribution of each of the types of shared revenues discussed. It simply serves to emphasize the importance of these revenues by presenting an overview on a county-by-county basis of how the funds are used.

For fiscal year 1998, the total distributions of the shared revenues are shown below:

Table E- 1. Selected State-shared Revenues for FY 98

Bank Excise Tax	\$12,310,166
Hall Income Tax	\$11,342,904
TVA Payments	\$42,294,726
Beer, Alcoholic Beverage and Mixed Drink	\$10,915,476
Total	\$76,863,272

Source: Tennessee Dept. of Revenue

For each county, the audit amounts reported as revenue from the above sources were compared with the amounts reported by the Dept. of Revenue (DOR). In most cases, audit totals from a particular state-shared revenue source matched the amount distributed as reported by DOR. However, in some cases, the amounts were different and an effort was made to determine the reason for the difference. Generally, the differences were not significant and probably due to coding errors at the county level. However, in a few cases, DOR-reported distributions made from the mixed drink tax (liquor by the drink) were less than the audited amount because revenues forthcoming from municipalities for education were coded as state revenues. In these cases, the audited amounts are used rather than the DOR-reported distributions.

Part I. Analysis of Overall Allocation of Total Statewide Shared Bank Excise Tax, Hall Income Tax, TVA Payments, and Alcohol-Related Revenues

General Fund Allocation of Shared Bank Excise Tax, Hall Income Tax, TVA Payments, and Alcohol-Related Revenues

The greatest portion of total statewide shared revenues was allocated to the general fund. Table E- 2 shows how important the collective shared revenues analyzed were to county general funds in FY 98. Counties statewide allocated \$40 million of the nearly \$70 million in bank excise tax, Hall income tax, TVA payments, and alcohol-related taxes to their general funds, or about 58 percent of total shared revenues to counties went to the counties' general funds.

*Table E- 2. State-shared Revenues Allocated to County General Funds for FY 98**

Statewide Total Shared Revenues to County General Funds	\$39,943,985
Total Statewide Shared Revenues*	\$68,649,581
Percent to Statewide County General Funds*	58%
Maximum County Allocation Amount of Shared Revenues to General Fund – <i>Shelby County (percentage = 93%)</i>	\$7,077,208
Maximum County Allocation as a Percentage of Shared Funds to General Fund – <i>(6 counties: Campbell = \$837,397; Cumberland = \$766,576; Hardeman = \$549,949; Humphreys = \$783,911; Pickett = \$131,904; Sumner = \$1,039,561)</i>	100%
Minimum County Allocation Amount of Shared Revenues to General Fund – <i>Houston County (percentage = 3.6%)</i>	\$7,647
Mean County Allocation Percentage of Shared Revenues to General Fund	55%
Standard Deviation of Mean Allocation Percentage of Shared Revenues to General Fund	28%

Source: FY 98 county audit reports and county finance officials

**Includes Excise and Hall income tax, TVA payments, and alcohol-related taxes; does not include any Davidson County funds*

Table E- 2 above shows the allocations of the shared revenues to counties' general funds, along with the county that allocated the most money to the general fund. Shelby County allocated over \$7 million (93 percent) of shared revenues to the general fund, more than any other county amount (the larger counties typically have larger amounts because they receive greater shared revenues). Five counties allocated 100 percent of their shared revenues to their general funds including Campbell, Cumberland, Hardeman, Humphreys, Pickett, and Sumner.

The amounts for all the counties allocating shared revenues to their general funds varied greatly. Although the mean (average) allocation was 55 percent of total shared revenues to each county's general fund, the standard deviation was nearly 28 percent. This means that on average each percentage allocation of shared taxes varied from the average allocation by 28 percent, over half of the mean allocation. *An important implication of this measurement is that county governments do not simply direct the non-motor-fuel-related shared taxes to their general funds.* As shown further in this analysis, shared revenues are used not only for funding public safety, public health, and other such critical and essential services which are a large proportion of expenditures funded directly out of county general funds. Shared revenues are also directed to

other equally essential services such as schools and solid waste, along with debt service, an obligation that is largely related to school construction.

General Purpose School Fund Allocation of Shared Bank Excise Tax, Hall Income Tax, TVA Payments, and Alcohol-Related Revenues

The second greatest amount of shared revenues went to the general purpose school fund. Table E- 3 presents the portion of shared revenues that are allocated to the general-purpose school fund.

*Table E- 3. State-shared Revenues Allocated to County General Purpose School Funds for FY 98**

Statewide Total Shared Revenues to County General Purpose School Funds	\$20,815,075
Total Statewide Shared Revenues*	\$68,649,581
Percent to Statewide County General Purpose School Funds*	30%
Maximum County Allocation Amount of Shared Revenues to General Purpose School Fund – <i>Stewart County (percentage = 92.5%)</i>	\$1,148,861
Maximum County Allocation as a Percentage of Shared Funds to General Purpose School Fund – <i>Jefferson County (amount = \$615,408)</i>	92.9%
Minimum County Allocation as a Percentage of Shared Funds to General Purpose School Fund – <i>(counties allocating no shared revenues to general fund: Campbell, Cumberland, Gibson, Hardeman, Humphreys, Maury, Pickett, Sumner, Tipton)</i>	\$0
Mean County Allocation Percentage of Shared Revenues to General Purpose School Fund	34%
Standard Deviation of Mean Allocation Percentage of Shared Revenues to General Purpose School Fund	27%

Source: FY 98 county audit reports and county finance officials

**Includes Excise and Hall income tax, TVA payments, and alcohol-related taxes; does not include any Davidson County funds*

Statewide, counties allocated nearly \$21 million of their nearly \$69 million shared revenues to their general purpose school funds, or about 30 percent. The county that allocated the most funds to the general purpose school fund was Stewart at over \$1.1 million, an amount that was 92.5 percent of their total shared revenues. Jefferson County allocated the highest percentage at nearly 93 percent of shared revenues to the general purpose school fund. The Jefferson County allocation represented \$615,408 in shared revenues. On average, each county allocated 34 percent to the general purpose school fund from shared revenues; however, this varied greatly from county to county as the standard deviation (average difference from the mean) was 27 percent, further illustrating the degree to which counties depend on shared revenues to support education. A total of 87 counties allocated some portion of shared revenues to the general purpose school fund.

General Debt Service Fund Allocation of Shared Bank Excise Tax, Hall Income Tax, TVA Payments, and Alcohol-Related Revenues

The third greatest portion of total shared revenues was allocated to debt service. Table E- 4 presents the portion of shared revenues that are allocated to the general debt service fund.

*Table E- 4. State-shared Revenues Allocated to County General Debt Service Funds for FY 98**

Statewide Total Shared Revenues to County Debt Service Funds	\$5,003,682
Total Statewide Shared Revenues*	\$68,649,581
Percent to Statewide County Debt Service Funds*	7.3%
Maximum County Allocation <i>Amount</i> of Shared Revenues to Debt Service Fund – <i>Hamilton County (percentage = 53.4%)</i>	\$1,911,361
Maximum County Allocation as a <i>Percentage</i> of Shared Revenues to Debt Service Fund – <i>Overton County (amount = \$231,169)</i>	73.2%
Total Number of Counties Allocating Shared Revenues to Debt Service Fund	58
Mean County Allocation Percentage of Shared Revenues to Debt Service Fund (includes 58 counties with an allocation)	10%
Standard Deviation of Mean Allocation Percentage of Shared Revenues to Debt Service Fund	15%

Source: FY 98 county audit reports and county finance officials

**Includes Excise and Hall income tax, TVA payments, and alcohol-related taxes; does not include any Davidson County funds.*

As Table E- 4 indicates, counties used \$5 million of their nearly \$69 million in shared revenues to help support debt service, an amount that is over 7 percent of non-motor-fuel-related shared revenues. Hamilton County allocated the greatest amount at \$1.9 million of shared revenues, over 53 percent of their total shared revenues. Overton County allocated the greatest percentage, over 73 percent, of their shared revenues to debt service. A total of 58 counties used an average of 10 percent of their shared revenues to fund debt service. However, each county’s percentage varied greatly as indicated by the high standard deviation of the average at 15 percent.

Allocation of Shared Bank Excise Tax, Hall Income Tax, TVA Payments, and Alcohol-Related Revenues to Other Funds

County highway funds and solid waste funds received the fourth and fifth greatest portions of shared revenues, respectively. Table E-s 5 and 6 below provide an overview of the allocation of shared revenues to these funds.

*Table E- 5. State-shared Revenues Allocated to County Highway Funds for FY 98**

Statewide Total Shared Revenues to Highway Funds	\$1,385,718
Total Statewide Shared Revenues*	\$68,649,581
Percent to Statewide County Highway Funds*	2%
Total Number of Counties Allocating Shared Revenues to Highway Fund	48
Number of Counties Allocating More Than 5% in Shared Revenues to Highway Fund	10

Source: FY 98 county audit reports and county finance officials

**Includes Excise and Hall income tax, TVA payments, and alcohol-related taxes; does not include any Davidson County funds.*

Forty-eight counties collectively allocated only 2 percent of shared revenues to highway funds. In a very few cases, the amounts were significant percentages of shared revenues. Williamson County allocated 45 percent of its shared revenues to the highway fund, followed by Lewis County with 15 percent and Lauderdale County with 10 percent. However, for the remaining 45 counties, the percentages were significantly less.

*Table E- 6. State-shared Revenues Allocated to County Solid Waste Funds for FY 98**

Statewide Total Shared Revenues to Solid Waste Funds	\$997,947
Total Statewide Shared Revenues*	\$68,649,581
Percent to Statewide County Solid Waste Funds*	1.5%
Total Number of Counties Allocating Shared Revenues to Solid Waste Fund	34
Number of Counties Allocating More Than 5% in Shared Revenues to Solid Waste Fund	12

Source: FY 98 county audit reports and county finance officials

**Includes Excise and Hall income tax, TVA payments, and alcohol-related taxes; does not include any Davidson County funds.*

Thirty-four counties allocated 1.5 percent of shared revenues to solid waste. Of these, 12 allocated more than 5 percent of total shared revenues. Among these 12, the average was nearly 13 percent of total shared revenues allocated to solid waste funds. Furthermore, seven counties allocated more than 10 percent of shared revenues to solid waste. Warren County allocated the greatest portion of its shared revenues at 31 percent.

Part II. Analysis of Allocation of Shared Revenues by Type of Revenue

Bank Excise Tax

Table E- 7 below provides a summary of the allocation of the bank excise tax among various funds.

Table E- 7. Allocation of the Bank Excise Tax

Statewide Total Bank Excise Tax Revenue*	\$12,680,706
Statewide Bank Excise Tax Allocated to General Fund	\$8,363,127
Statewide Percent Allocated to General Fund	66%
Total Number of Counties Allocating Bank Excise Tax to General Fund	89
Statewide Bank Excise Tax Allocated to General Purpose School Fund	\$2,501,282
Statewide Percent Allocated to General Purpose School Fund	20%
Total Number of Counties Allocating Bank Excise Tax to General Purpose School Fund	56
Statewide Bank Excise Tax Allocated to Debt Service Fund	\$1,053,141
Statewide Percent Allocated to Debt Service Fund	8%
Total Number of Counties Allocating Bank Excise Tax to Debt Service Fund	52
Statewide Bank Excise Tax Allocated to Highway Fund	\$493,905
Statewide Percent Allocated to Highway Fund	4%
Total Number of Counties Allocating Bank Excise Tax to Highway Fund	41

*Source: FY 98 county audit reports and county finance officials
*based on audit total rather than actual distribution;
does not include any Davidson County funds.*

As indicated in Table E- 7, although most counties put most of their bank excise tax revenues in the general fund, over half of counties allocated 20 percent of revenues to the general purpose school fund, 8 percent to debt service, and 4 percent to the highway fund.

Hall Income Tax

Table E- 8 below provides a summary of the allocation of the Hall income tax among various funds.

Table E- 8. Allocation of the Hall Income Tax

Statewide Total Hall Income Tax Revenue*	\$8,563,502
Statewide Hall Income Tax Allocated to General Fund	\$7,480,839
Statewide Percent Allocated to General Fund	87%
Total Number of Counties Allocating Hall Income Tax to General Fund	85
Statewide Hall Income Tax Allocated to General Purpose School Fund	\$371,732
Statewide Percent Allocated to General Purpose School Fund	3%
Total Number of Counties Allocating Hall Income Tax to General Purpose School Fund	12
Average Allocation of Hall Income Tax to General Purpose School Fund (by 12 counties)	68%

Source: FY 98 county audit reports and county finance officials

**based on audit total rather than actual distribution;*

does not include any Davidson County funds.

As indicated in Table E- 8, counties allocated most of their Hall income tax revenues to the general fund. However, 4 of 12 counties that allocated the Hall income tax to the general purpose school fund allocated the entire amount, or 100 percent. The average among the 12 counties allocating the Hall income to the general purpose school fund was nearly 68 percent of funds.

TVA Payments

Table E- 9 below provides a summary of the allocation of the Hall income tax among various funds.

Table E- 9. Allocation of TVA Payments

Statewide Total TVA Payments*	\$39,801,901
Statewide TVA Payments Allocated to General Fund	\$18,522,681
Statewide Percent Allocated to General Fund	47%
Total Number of Counties Allocating TVA Payments to General Fund	68
Statewide TVA Payments Allocated to General Purpose School Fund	\$15,982,166
Statewide Percent Allocated to General Purpose School Fund	40%
Total Number of Counties Allocating TVA Payments to General Purpose School Fund	61
Average Allocation of TVA Payments to General Purpose School Fund	65%

Table E- 9. Allocation of TVA Payments (continued)

Statewide TVA Payments Allocated to Debt Service Fund	\$3,883,183
Statewide Percent Allocated to Debt Service Fund	10%
Total Number of Counties Allocating TVA Payments to Debt Service Fund	28
Average Allocation of Hall Income Tax to General Purpose School Fund	23%

Source: FY 98 county audit reports and county finance officials

**based on audit total rather than actual distribution; does not include any Davidson County funds. Table E- 9. Allocation of TVA Payments (continued)*based on audit total rather than actual distribution; does not include any Davidson County funds.*

As indicated in Table E- 9, counties allocated 47 percent of TVA revenues to the general fund and 40 percent to the general purpose school fund. Of the 61 counties allocating TVA payments to the general purpose school fund, 17 counties allocated 100 percent. The overall average allocation to the general purpose school fund was 65 percent of TVA revenues. Most of the remainder of the statewide TVA payments were allocated to debt service at 10 percent. The average allocation of TVA payments to debt service among the 28 counties who used TVA revenues for that purpose, was 23 percent.

Beer, Alcoholic Beverage and Mixed Drink Tax

Table E- 10 below provides a summary of the allocation of the Hall income tax among various funds.

Table E- 10. Allocation of Alcohol-Related Taxes

Statewide Total Alcohol-Related Taxes*	\$7,634,055
Statewide Alcohol-Related Taxes Allocated to General Fund	\$5,577,338
Statewide Percent Allocated to General Fund	73%
Total Number of Counties Allocating Alcohol-Related Taxes to General Fund	93
Statewide Alcohol-Related Taxes Allocated to General Purpose School Fund	\$1,959,895
Statewide Percent Allocated to General Purpose School Fund	26%
Total Number of Counties Allocating Alcohol-Related Taxes to General Purpose School Fund	36

Source: FY 98 county audit reports and county finance officials

**based on audit total rather than actual distribution; does not include any Davidson County funds.*

As indicated in Table E- 10, nearly three-quarters of statewide total alcohol-related shared revenues are allocated to county general funds in 93 counties, with the remainder being allocated to the general purpose school fund by 36 counties.

Implications of Loss of State-shared Revenues to County Budgets

A good indication of how the loss of state-shared revenues in this analysis might be measured would be to compare the total shared revenues with fund balances in the county general fund and the general purpose school fund. This is appropriate for three reasons: (1) the apparent significance of these shared revenues to the general fund and the general purpose school fund as indicated by this analysis; (2) the relative importance of the general fund and general purpose school fund to county budgets; and, (3) the discretionary nature of the shared revenues that have been analyzed.

Table E- 11 below provides a summary of the comparison of shared revenues to the general fund and general purpose school fund balances at the end of FY 98.

*Table E- 11. Impact of Loss of Shared Revenues to General and General Purpose School Funds**

Number of counties with shared revenues that are 50% or greater of general fund balances	33
Average importance of shared revenues to general fund balances (percentage shared revenues are of general fund balance)	51%
Number of counties with shared revenues that are 50% or greater of general purpose school fund balances	15
Average importance of shared revenues to general purpose school fund balances (percentage shared revenues are of general fund balance)	35%
Number of counties that would have a general fund deficit without shared revenues	10
Number of counties that would have a general purpose school fund deficit without shared revenues	6

Source: FY 98 county audit reports and county finance officials; does not include Davidson County

Clearly, the analysis shows that counties would be greatly affected by the loss of these shared revenues. Needless to say, compensating for the loss would generally impact the counties with the least resources, and the impact would be immediate. With an average general fund dependence of over 50 percent, most county general funds would be immediately affected, with the remaining few most likely having deficits in the second year. General purpose school funds exhibit a slightly lower dependence by counties on shared revenues, an average of 35 percent, possibly implying some might be able to operate only one year without a deficit in the school fund.

APPENDIX F: State-Shared Taxes as a % of Local Budgets, Select County and Municipal Governments, FY 99

Appendix F reports state-shared taxes as a percent of local budgets for the four most populous counties and for one smaller county from each Grand Division. Comparable data is reported for each municipality within these counties. This selection provides a useful sample for comparisons across Tennessee.

Local Government	FY 1999 Budget	1999 State Shared Revenue											Total as % of Total Local Budget
		Sales and Use Tax	Hall Income Tax	Gasoline & Motor Fuel	Special Petroleum	Mixed Drink	Beer Excise	Beer Wholesale	Alcoholic Beverage	TVA Replacement	Excise	Total of State-Shared Taxes	
Shelby County	\$819,859,397	\$0	\$1,000,859	\$8,755,598	\$761,988	\$1,759,411	\$15,758	\$1,410,392	\$607,398	\$3,599,743	\$2,068,951	\$19,980,098	2.44%
Arlington	\$2,251,650	\$107,687	\$23,545	\$51,775	\$4,460	\$0	\$915	\$61,065	\$0	\$11,182	\$4,827	\$265,456	11.79%
Bartlett	\$35,927,701	\$2,134,634	\$148,519	\$1,027,066	\$88,419	\$24,895	\$18,065	\$465,966	\$0	\$220,874	\$58,196	\$4,186,634	11.65%
Collierville	\$24,073,769	\$1,714,499	\$268,869	\$822,408	\$70,993	\$9,548	\$14,721	\$287,337	\$0	\$179,981	\$41,650	\$3,410,006	14.16%
Germantown	\$65,200,000	\$2,204,638	\$1,454,522	\$1,060,748	\$91,319	\$68,092	\$18,658	\$361,192	\$0	\$228,117	\$81,092	\$5,568,378	8.54%
Lakeland	\$1,836,626	\$305,951	\$24,585	\$145,553	\$12,657	\$0	\$2,728	\$32,597	\$0	\$33,354	\$0	\$557,425	30.35%
Memphis ¹	\$904,512,585	\$37,205,308	\$10,890,438	\$17,901,106	\$1,541,090	\$1,408,305	\$314,864	\$13,140,261	\$0	\$4,046,715	\$1,382,284	\$87,830,371	9.71%
Millington	\$13,207,650	\$1,060,815	\$43,027	\$510,405	\$43,940	\$5,961	\$8,978	\$293,018	\$0	\$109,764	\$21,450	\$2,097,358	15.88%
County Total	\$1,866,869,378	\$44,733,532	\$13,854,364	\$30,274,659	\$2,614,866	\$3,276,212	\$394,687	\$16,051,827	\$607,398	\$8,429,730	\$3,658,450	\$123,895,725	6.64%
Nashville/Davidson Co.	\$1,065,432,594	\$23,796,724	\$8,681,189	\$16,374,397	\$1,382,159	\$4,947,775	\$201,916	\$11,870,632	\$376,461	\$4,444,733	\$2,830,259	\$74,906,246	7.03%
Belle Meade	\$2,943,943	\$168,569	\$1,598,236	\$81,106	\$6,982	\$18,800	\$1,427	\$0	\$0	\$17,442	-\$3,081	\$1,889,481	64.18%
Berry Hill	\$1,674,050	\$47,620	\$2,323	\$22,912	\$1,972	\$21,402	\$403	\$82,647	\$0	\$4,927	\$0	\$184,207	11.00%
Forest Hills	\$1,096,900	\$251,221	\$878,413	\$120,873	\$10,406	\$9,522	\$2,126	\$0	\$0	\$25,994	\$0	\$1,298,555	118.38%
Goodlettsville ²	\$14,424,000	\$743,746	\$132,156	\$357,849	\$30,807	\$41,141	\$6,294	\$349,457	\$0	\$76,957	\$5,512	\$1,743,919	12.09%
Lakewood	\$1,436,883	\$119,287	\$2,681	\$57,394	\$4,941	\$0	\$1,010	\$0	\$0	\$12,343	\$0	\$197,656	13.76%
Oak Hill	\$1,005,430	\$255,377	\$336,336	\$122,873	\$10,578	\$0	\$2,161	\$0	\$0	\$26,424	\$0	\$753,750	74.97%
Ridgetop ²	\$568,977	\$117,765	\$2,029	\$56,586	\$4,877	\$0	\$1,003	\$0	\$0	\$12,263	\$1,789	\$196,312	34.50%
County Total	\$1,088,582,777	\$25,500,309	\$11,633,365	\$17,193,991	\$1,452,723	\$5,038,640	\$216,340	\$12,302,736	\$376,461	\$4,621,083	\$2,834,480	\$81,170,126	7.46%
Knox County	\$406,908,320	\$0	\$1,446,872	\$4,298,045	\$309,606	\$33,502	\$15,758	\$1,705,422	\$252,554	\$1,623,154	\$785,961	\$10,470,874	2.57%
Farragut	\$5,609,649	\$988,851	\$541,712	\$475,780	\$40,959	\$157,268	\$8,369	\$382,722	\$0	\$102,318	\$0	\$2,697,980	48.10%
Knoxville	\$213,941,831	\$9,966,534	\$3,500,021	\$4,795,337	\$412,826	\$1,610,596	\$84,346	\$4,655,920	\$0	\$1,068,769	\$681,057	\$26,775,405	12.52%
County Total	\$626,459,800	\$10,955,385	\$5,488,605	\$9,569,162	\$763,392	\$1,801,367	\$108,472	\$6,744,065	\$252,554	\$2,794,241	\$1,467,017	\$39,944,258	6.38%

APPENDIX F: State-Shared Taxes as a % of Local Budgets, Select County and Municipal Governments, FY 99 (Continued)

Local Government	FY 1999 Budget	1999 State Shared Revenue											Total as % of Total Local Budget
		Sales and Use Tax	Hall Income Tax	Gasoline & Motor Fuel	Special Petroleum	Mixed Drink	Beer Excise	Beer Wholesale	Alcoholic Beverage	TVA Replacement	Excise	Total of State-Shared Taxes	
Hamilton County	\$386,557,955	\$0	\$862,230	\$3,902,882	\$263,303	\$7,636	\$15,758	\$642,190	\$217,919	\$1,717,035	\$390,449	\$8,019,402	2.07%
Chattanooga	\$127,913,202	\$9,048,518	\$2,907,959	\$4,353,639	\$374,801	\$1,025,918	\$76,577	\$4,153,428	\$0	\$1,007,562	\$253,643	\$23,202,045	18.14%
Collegedale	\$2,553,422	\$314,813	\$74,224	\$151,470	\$13,040	\$0	\$2,664	\$0	\$0	\$33,558	\$5,770	\$595,539	23.32%
East Ridge	\$6,679,231	\$1,252,897	\$144,621	\$602,824	\$51,897	\$7,755	\$10,603	\$461,443	\$0	\$133,555	\$27,951	\$2,693,545	40.33%
Lake Site	\$538,285	\$91,838	\$5,398	\$44,161	\$3,804	\$0	\$779	\$88,660	\$0	\$9,817	\$0	\$244,457	45.41%
Lookout Mountain	\$2,282,294	\$112,874	\$842,004	\$54,309	\$4,675	\$0	\$955	\$0	\$0	\$12,032	\$0	\$1,026,850	44.99%
Red Bank	\$4,698,510	\$731,515	\$60,381	\$351,964	\$30,300	\$0	\$6,191	\$144,758	\$0	\$77,977	\$14,697	\$1,417,782	30.18%
Ridgeside	\$197,400	\$23,750	\$35,169	\$11,427	\$984	\$0	\$201	\$0	\$0	\$2,532	\$0	\$74,064	37.52%
Signal Mountain	\$8,811,930	\$442,115	\$565,499	\$212,721	\$18,313	\$4,413	\$3,742	\$36,839	\$0	\$47,128	\$3,726	\$1,334,495	15.14%
Soddy-Daisy	\$4,073,700	\$628,497	\$47,124	\$302,398	\$26,033	\$0	\$5,319	\$207,158	\$0	\$66,996	\$5,172	\$1,288,697	31.63%
Walden	\$569,000	\$106,580	\$87,884	\$51,280	\$4,415	\$0	\$902	\$6,585	\$0	\$11,361	\$0	\$269,008	47.28%
County Total	\$544,874,929	\$12,753,398	\$5,632,494	\$10,039,076	\$791,564	\$1,045,721	\$123,690	\$5,741,061	\$217,919	\$3,119,553	\$701,408	\$40,165,884	7.37%
Unicoi County	\$18,795,424	\$0	\$35,334	\$1,219,871	\$15,260	\$2,500	\$15,758	\$5,056	\$17,031	\$144,152	\$36,537	\$1,491,499	7.94%
Erwin	\$2,305,700	\$333,160	\$35,639	\$160,298	\$13,800	\$3,297	\$2,819	\$118,962	\$0	\$34,497	\$10,972	\$713,444	30.94%
Unicoi	\$476,273	\$174,625	\$3,946	\$84,020	\$7,233	\$0	\$1,478	\$33,386	\$0	\$18,069	\$0	\$322,757	67.77%
County Total	\$21,577,397	\$507,785	\$74,919	\$1,464,188	\$36,294	\$5,797	\$20,055	\$157,405	\$17,031	\$196,717	\$47,509	\$2,527,700	11.71%
White County	\$4,314,225	\$0	\$29,910	\$1,457,015	\$18,526	\$0	\$15,758	\$110,097	\$24,981	\$256,840	\$74,255	\$1,987,382	46.07%
Doyle	\$63,100	\$29,688	\$325	\$14,284	\$1,230	\$0	\$251	\$8,001	\$0	\$3,072	\$0	\$56,851	90.10%
Sparta	\$2,913,175	\$277,940	\$42,360	\$133,729	\$11,513	\$0	\$2,352	\$147,839	\$0	\$29,138	\$51,096	\$695,967	23.89%
County Total	\$7,290,500	\$307,628	\$72,595	\$1,605,028	\$31,268	\$0	\$18,361	\$265,937	\$24,981	\$289,050	\$125,351	\$2,740,200	37.59%
Haywood County	\$3,957,704	\$0	\$8,343	\$1,612,445	\$17,924	\$8,552	\$15,758	\$264,249	\$28,961	\$309,725	\$144,582	\$2,410,539	60.91%
Brownsville	\$4,449,344	\$636,988	\$54,664	\$306,483	\$26,385	\$0	\$5,391	\$0	\$0	\$66,075	\$80,966	\$1,176,951	26.45%
Stanton	\$248,734	\$28,916	\$1,498	\$13,913	\$1,198	\$0	\$245	\$0	\$0	\$2,992	\$0	\$48,761	19.60%
County Total	\$8,655,782	\$665,904	\$64,504	\$1,932,841	\$45,506	\$8,552	\$21,393	\$264,249	\$28,961	\$378,792	\$225,548	\$3,636,250	42.01%

Sources: State-shared Tax Distribution data from TN Department of Revenue. Severance taxes excluded due to security considerations. Total Local Budgets reported by each local govt.

¹ Memphis Budget includes city budget of \$354,365,385 and Memphis School System budget of \$550,147,200.

² Municipality located in multiple counties. Amounts shown here are total budget and distributions amounts.

Appendix G. Fiscal Impact on Municipalities of Loss of All State Shared Taxes.

Table methodology. This appendix used the latest available property assessment and state-shared tax data to calculate the property tax rate that would be required to replace state shared tax revenues (if existing shared tax distribution statutes were repealed and the monies were reclaimed by the state). It is not possible to calculate “property tax equivalents” for municipalities that do not currently impose a property tax, as assessment data is not maintained for such municipalities. In Appendix G, the “property tax equivalent” is shown for each municipality. The rate is expressed in standard terms, that is, rate per \$100 of assessed valuation. Since “Total 1998 Assessment” data refers to assessed value rather than appraised value, there is no need to account for assessment ratio differences across property categories (eg. residential at 25%, commercial at 40%, etc.). Also shown is the percentage increase in property tax rates. The percentage increase is calculated by adding the 1998 rate with the property tax equivalent rate, then expressing the combined rate as a percentage increase over the 1998 rate.

Since the property tax equivalent rate is not an intuitive measure of the dollar increase in a property owner’s tax liability, two additional columns are included in Appendix G to give some perspective on the property tax equivalent rate. The first is a calculation of the additional property tax liability on a home valued at \$100,000.¹⁵ The second is a calculation of the additional property tax liability on a commercial property valued at \$1,000,000.¹⁶

¹⁵ Because of the 25% residential assessment ratio established by the Tennessee Constitution (Section XX), the calculations are based on the rate per \$100 of an assessed value of \$25,000.

¹⁶ Because of the 40% commercial assessment ratio established by the Tennessee Constitution (Section XX), the calculations are based on the rate per \$100 of an assessed value of \$400,000.

**Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes
for Tennessee Municipalities**

Legend:

N/A - Municipality does not presently collect property tax and therefore assessments are not presently known

** - Municipality lies in more than one county; the rate displayed is from the predominant portion if different*

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State- Shared Taxes	Additional Rate Required to Generate State- Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
ADAMS	\$0.38	\$5,171,185	\$60,448	\$1.1689	307.61%	\$292	\$4,676
ADAMSVILLE	\$0.73	\$23,220,347	\$270,715	\$1.1659	159.71%	\$291	\$4,663
ALAMO	\$1.12	\$23,803,618	\$256,921	\$1.0793	96.37%	\$270	\$4,317
ALCOA	\$2.15	\$246,585,282	\$1,216,414	\$0.4933	22.94%	\$123	\$1,973
ALEXANDRIA	\$0.92	\$7,874,448	\$80,531	\$1.0227	111.16%	\$256	\$4,091
ALGOOD	\$0.90	\$26,017,918	\$344,557	\$1.3243	147.14%	\$331	\$5,297
ALLARDT	N/A	N/A	\$61,568	N/A	N/A	N/A	N/A
ALTAMONT	N/A	N/A	\$85,592	N/A	N/A	N/A	N/A
ARDMORE*	\$0.39	\$11,250,301	\$313,139	\$2.7834	713.69%	\$696	\$11,134
ARLINGTON	\$1.00	\$39,829,637	\$265,455	\$0.6665	66.65%	\$167	\$2,666
ASHLAND CITY	\$0.54	\$69,385,881	\$465,793	\$0.6713	124.32%	\$168	\$2,685
ATHENS	\$1.45	\$219,312,122	\$1,791,125	\$0.8167	56.32%	\$204	\$3,267
ATOKA	\$0.20	\$24,207,889	\$361,140	\$1.4918	745.91%	\$373	\$5,967
ATWOOD	N/A	N/A	\$106,347	N/A	N/A	N/A	N/A
AUBURN TOWN	N/A	N/A	\$46,145	N/A	N/A	N/A	N/A
BAILEY TON	N/A	N/A	\$74,352	N/A	N/A	N/A	N/A
BANE BERRY	\$1.25	\$7,064,078	\$42,080	\$0.5957	47.66%	\$149	\$2,383
BARTLETT	\$1.29	\$571,513,679	\$4,186,634	\$0.7326	56.79%	\$183	\$2,930
BAXTER	\$1.77	\$7,949,520	\$186,199	\$2.3423	132.33%	\$586	\$9,369
BEAN STATION	N/A	N/A	\$276,822	N/A	N/A	N/A	N/A
BEERSHEBA SPRINGS	N/A	N/A	\$57,842	N/A	N/A	N/A	N/A
BELL BUCKLE	\$0.34	\$2,249,443	\$50,022	\$2.2237	654.04%	\$556	\$8,895
BELLE MEADE	\$0.43	\$183,547,987	\$1,889,481	\$1.0294	239.40%	\$257	\$4,118
BELLS	\$1.40	\$25,833,801	\$280,807	\$1.0870	77.64%	\$272	\$4,348
BENTON	\$0.58	\$9,103,367	\$129,622	\$1.4239	245.50%	\$356	\$5,696
BERRY HILL	N/A	N/A	\$184,207	N/A	N/A	N/A	N/A
BETHEL SPRINGS	\$0.75	\$3,806,955	\$90,316	\$2.3724	316.32%	\$593	\$9,490
BIG SANDY	\$1.00	\$2,573,181	\$52,928	\$2.0569	205.69%	\$514	\$8,228
BIG SPRINGS	N/A	N/A	\$64,924	N/A	N/A	N/A	N/A
BLAINE	N/A	N/A	\$134,038	N/A	N/A	N/A	N/A
BLUFF CITY	\$1.65	\$11,082,155	\$195,494	\$1.7640	106.91%	\$441	\$7,056
BOLIVAR	\$1.00	\$42,778,422	\$781,877	\$1.8277	182.77%	\$457	\$7,311
BRADEN	N/A	N/A	\$34,578	N/A	N/A	N/A	N/A
BRADFORD	\$1.00	\$7,387,861	\$126,498	\$1.7122	171.22%	\$428	\$6,849
BRENTWOOD	\$0.73	\$872,068,448	\$4,129,212	\$0.4735	64.86%	\$118	\$1,894
BRIGHTON	\$0.32	\$11,163,056	\$118,454	\$1.0611	331.60%	\$265	\$4,245
BRISTOL	\$2.60	\$307,382,778	\$3,274,100	\$1.0652	40.97%	\$266	\$4,261
BROWNSVILLE	\$1.34	\$119,378,162	\$1,176,951	\$0.9859	73.57%	\$246	\$3,944
BRUCETON	\$1.28	\$13,152,016	\$160,569	\$1.2209	95.38%	\$305	\$4,883
BULLS GAP	\$1.03	\$8,195,474	\$112,080	\$1.3676	132.77%	\$342	\$5,470
BURLISON	N/A	N/A	\$56,961	N/A	N/A	N/A	N/A
BURNS	\$0.33	\$11,978,801	\$235,942	\$1.9697	596.87%	\$492	\$7,879
BYRDSTOWN	\$0.89	\$6,960,075	\$111,416	\$1.6008	179.86%	\$400	\$6,403
CALHOUN	\$0.56	\$5,823,723	\$55,982	\$0.9613	171.66%	\$240	\$3,845

CAMDEN \$0.60 \$28,221,783 \$538,198 \$1.9070 317.84% \$477 \$7,628

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
CARTHAGE	\$1.30	\$27,378,912	\$359,655	\$1.3136	101.05%	\$328	\$5,254
CARYVILLE	N/A	N/A	\$227,973	N/A	N/A	N/A	N/A
CEDAR HILL	\$0.37	\$1,940,109	\$60,487	\$3.1177	842.63%	\$779	\$12,471
CELINA	\$1.11	\$12,874,879	\$222,370	\$1.7272	155.60%	\$432	\$6,909
CENTERTOWN	N/A	N/A	\$35,567	N/A	N/A	N/A	N/A
CENTERVILLE	\$0.88	\$33,606,043	\$448,724	\$1.3352	151.73%	\$334	\$5,341
CHAPEL HILL	\$1.40	\$10,677,780	\$110,385	\$1.0338	73.84%	\$258	\$4,135
CHARLESTON	\$0.65	\$5,469,223	\$167,760	\$3.0673	471.90%	\$767	\$12,269
CHARLOTTE	\$0.19	\$10,746,384	\$170,225	\$1.5840	833.70%	\$396	\$6,336
CHATTANOOGA*	\$2.31	\$2,604,304,798	\$23,202,045	\$0.8909	38.57%	\$223	\$3,564
CHURCH HILL	\$1.05	\$54,814,031	\$631,282	\$1.1517	109.68%	\$288	\$4,607
CLARKSBURG	N/A	N/A	\$31,171	N/A	N/A	N/A	N/A
CLARKSVILLE	\$1.19	\$937,576,731	\$11,397,190	\$1.2156	102.15%	\$304	\$4,862
CLEVELAND	\$1.33	\$462,956,541	\$4,908,209	\$1.0602	79.71%	\$265	\$4,241
CLIFTON	\$1.06	\$6,364,037	\$317,781	\$4.9934	471.07%	\$1,248	\$19,974
CLINTON	\$0.89	\$161,263,111	\$1,218,994	\$0.7559	84.93%	\$189	\$3,024
COALMONT	N/A	N/A	\$96,345	N/A	N/A	N/A	N/A
COLLEGEDALE	\$1.22	\$83,577,422	\$595,539	\$0.7126	58.45%	\$178	\$2,850
COLLIERVILLE	\$1.47	\$521,368,132	\$3,410,006	\$0.6540	44.49%	\$164	\$2,616
COLLINWOOD	\$1.56	\$10,278,524	\$145,863	\$1.4191	90.97%	\$355	\$5,676
COLUMBIA	\$0.89	\$402,100,720	\$4,297,508	\$1.0688	120.09%	\$267	\$4,275
COOKEVILLE	\$0.82	\$359,311,162	\$3,515,421	\$0.9784	119.31%	\$245	\$3,914
COOPERTOWN	N/A	N/A	\$346,842	N/A	N/A	N/A	N/A
COPPERHILL	\$0.94	\$5,318,944	\$155,179	\$2.9175	310.37%	\$729	\$11,670
CORNERSVILLE	\$0.97	\$7,790,524	\$106,628	\$1.3687	141.10%	\$342	\$5,475
COTTAGE GROVE	\$0.28	\$568,723	\$10,448	\$1.8372	656.14%	\$459	\$7,349
COVINGTON	\$1.44	\$96,579,291	\$1,063,350	\$1.1010	76.46%	\$275	\$4,404
COWAN	\$1.90	\$9,440,263	\$219,947	\$2.3299	122.63%	\$582	\$9,320
CRAB ORCHARD	N/A	N/A	\$113,172	N/A	N/A	N/A	N/A
CROSS PLAINS	N/A	N/A	\$182,659	N/A	N/A	N/A	N/A
CROSSVILLE	\$0.70	\$172,389,333	\$1,441,081	\$0.8359	119.42%	\$209	\$3,344
CRUMP	N/A	N/A	\$215,198	N/A	N/A	N/A	N/A
CUMBERLAND CITY	\$0.86	\$3,335,873	\$75,759	\$2.2711	264.08%	\$568	\$9,084
CUMBERLAND GAP	\$0.09	\$3,676,366	\$142,624	\$3.8795	4310.52%	\$970	\$15,518
DANDRIDGE	\$0.76	\$29,670,077	\$307,123	\$1.0351	136.20%	\$259	\$4,141
DAYTON	\$0.55	\$75,896,440	\$814,860	\$1.0736	195.21%	\$268	\$4,295
DECATUR	\$0.56	\$16,406,735	\$222,205	\$1.3543	241.85%	\$339	\$5,417
DECATURVILLE	\$1.30	\$6,845,191	\$91,613	\$1.3384	102.95%	\$335	\$5,353
DECHERD	\$1.38	\$27,979,396	\$309,272	\$1.1054	80.10%	\$276	\$4,421
DICKSON	\$0.81	\$248,580,942	\$1,591,554	\$0.6403	79.04%	\$160	\$2,561
DOVER	\$0.65	\$18,242,081	\$178,551	\$0.9788	150.58%	\$245	\$3,915
DOWELLTOWN	N/A	N/A	\$31,065	N/A	N/A	N/A	N/A
DOYLE	N/A	N/A	\$56,851	N/A	N/A	N/A	N/A
DRESDEN	\$1.22	\$34,765,531	\$397,135	\$1.1423	93.63%	\$286	\$4,569
DUCKTOWN	\$0.65	\$5,990,125	\$47,011	\$0.7848	120.74%	\$196	\$3,139
DUNLAP	\$1.00	\$30,628,175	\$514,521	\$1.6799	167.99%	\$420	\$6,720
DYER	\$1.25	\$18,934,495	\$244,404	\$1.2908	103.26%	\$323	\$5,163

DYERSBURG \$1.57 \$200,937,364 \$2,576,417 \$1.2822 81.67% \$321 \$5,129

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
EAGLEVILLE	\$0.79	\$6,128,630	\$74,086	\$1.2088	153.02%	\$302	\$4,835
EAST RIDGE	\$1.20	\$206,734,922	\$2,693,545	\$1.3029	108.57%	\$326	\$5,212
EASTVIEW	N/A	N/A	\$75,376	N/A	N/A	N/A	N/A
ELIZABETHTON	\$2.61	\$125,411,913	\$1,827,816	\$1.4575	55.84%	\$364	\$5,830
ELKTON	\$0.35	\$3,273,443	\$96,650	\$2.9525	843.58%	\$738	\$11,810
ENGLEWOOD	\$1.47	\$8,982,022	\$167,412	\$1.8639	126.79%	\$466	\$7,455
ENVILLE	N/A	N/A	\$24,349	N/A	N/A	N/A	N/A
ERIN	\$1.25	\$14,571,483	\$234,083	\$1.6064	128.52%	\$402	\$6,426
ERWIN	\$1.11	\$63,557,346	\$713,444	\$1.1225	101.13%	\$281	\$4,490
ESTILL SPRINGS	\$0.84	\$17,953,082	\$199,617	\$1.1119	132.37%	\$278	\$4,448
ETHRIDGE	N/A	N/A	\$96,855	N/A	N/A	N/A	N/A
ETOWAH	\$1.63	\$28,549,501	\$515,187	\$1.8045	110.71%	\$451	\$7,218
FAIRVIEW	\$0.91	\$45,922,779	\$614,894	\$1.3390	147.14%	\$335	\$5,356
FARRAGUT	N/A	N/A	\$2,697,980	N/A	N/A	N/A	N/A
FAYETTEVILLE	\$1.79	\$89,736,032	\$1,116,307	\$1.2440	69.50%	\$311	\$4,976
FINGER	N/A	N/A	\$28,285	N/A	N/A	N/A	N/A
FOREST HILLS	N/A	N/A	\$1,298,555	N/A	N/A	N/A	N/A
FRANKLIN	\$0.69	\$816,853,998	\$4,866,392	\$0.5957	86.34%	\$149	\$2,383
FRIENDSHIP	\$1.76	\$3,677,559	\$81,048	\$2.2039	125.22%	\$551	\$8,815
FRIENDSVILLE	N/A	N/A	\$93,319	N/A	N/A	N/A	N/A
GADSDEN	N/A	N/A	\$71,680	N/A	N/A	N/A	N/A
GAINESBORO	\$0.77	\$12,160,847	\$203,914	\$1.6768	217.77%	\$419	\$6,707
GALLATIN	\$1.32	\$320,836,649	\$2,739,956	\$0.8540	64.70%	\$214	\$3,416
GALLAWAY	N/A	N/A	\$110,855	N/A	N/A	N/A	N/A
GARLAND	N/A	N/A	\$37,976	N/A	N/A	N/A	N/A
GATES	\$1.80	\$3,242,367	\$97,003	\$2.9917	166.21%	\$748	\$11,967
GATLINBURG	\$0.21	\$302,499,950	\$2,958,147	\$0.9779	460.19%	\$244	\$3,912
GERMANTOWN	\$1.47	\$785,546,151	\$5,568,379	\$0.7089	48.22%	\$177	\$2,835
GIBSON	\$0.80	\$2,091,250	\$52,340	\$2.5028	312.85%	\$626	\$10,011
GILT EDGE	N/A	N/A	\$43,584	N/A	N/A	N/A	N/A
GLEASON	\$1.42	\$8,327,749	\$178,816	\$2.1472	151.21%	\$537	\$8,589
GOODLETTSVILLE*	\$0.19	\$272,230,798	\$1,743,919	\$0.6406	337.16%	\$160	\$2,562
GORDONSVILLE	\$0.75	\$33,235,776	\$161,317	\$0.4854	64.72%	\$121	\$1,941
GRAND JUNCTION	\$0.76	\$5,096,376	\$106,659	\$2.0928	275.37%	\$523	\$8,371
GRAYSVILLE	\$0.99	\$4,566,771	\$139,620	\$3.0573	308.82%	\$764	\$12,229
GREENBACK	N/A	N/A	\$76,246	N/A	N/A	N/A	N/A
GREENBRIER	\$1.05	\$43,218,361	\$404,981	\$0.9371	89.24%	\$234	\$3,748
GREENEVILLE	\$2.22	\$268,017,819	\$2,272,717	\$0.8480	38.20%	\$212	\$3,392
GREENFIELD	\$1.04	\$16,039,236	\$240,912	\$1.5020	144.42%	\$376	\$6,008
GRUETLI-LAAGER	N/A	N/A	\$210,049	N/A	N/A	N/A	N/A
GUYS	N/A	N/A	\$73,651	N/A	N/A	N/A	N/A
HALLS	\$1.53	\$20,384,448	\$286,441	\$1.4052	91.84%	\$351	\$5,621
HARRIMAN	\$2.02	\$60,279,849	\$962,399	\$1.5966	79.04%	\$399	\$6,386
HARROGATE	N/A	N/A	\$459,202	N/A	N/A	N/A	N/A
HARTSVILLE	\$1.08	\$24,012,552	\$345,673	\$1.4396	133.29%	\$360	\$5,758
HENDERSON	\$1.18	\$39,656,193	\$693,515	\$1.7488	148.20%	\$437	\$6,995
HENDERSONVILLE	\$0.56	\$621,214,072	\$4,685,189	\$0.7542	134.68%	\$189	\$3,017

HENNING \$1.80 \$5,851,391 \$152,950 \$2.6139 145.22% \$653 \$10,456

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
HENRY	\$0.80	\$4,318,298	\$47,829	\$1.1076	138.45%	\$277	\$4,430
HICKORY VALLEY	\$0.22	\$891,042	\$15,985	\$1.7939	815.42%	\$448	\$7,176
HICKORY WITHE	N/A	N/A	\$11,759	N/A	N/A	N/A	N/A
HOHENWALD	\$1.21	\$37,729,089	\$554,359	\$1.4693	121.43%	\$367	\$5,877
HOLLOW ROCK	\$0.85	\$3,873,539	\$127,312	\$3.2867	386.67%	\$822	\$13,147
HORNBEAK	\$0.72	\$2,473,624	\$46,860	\$1.8944	263.11%	\$474	\$7,578
HORNSBY	\$0.36	\$1,989,010	\$45,882	\$2.3068	640.77%	\$577	\$9,227
HUMBOLDT*	\$3.13	\$91,406,879	\$1,250,653	\$1.3682	43.71%	\$342	\$5,473
HUNTINGDON	\$1.49	\$42,850,095	\$594,623	\$1.3877	93.13%	\$347	\$5,551
HUNTLAND	\$1.10	\$7,118,279	\$134,372	\$1.8877	171.61%	\$472	\$7,551
HUNTSVILLE	\$0.29	\$9,524,804	\$100,859	\$1.0589	365.14%	\$265	\$4,236
IRON CITY	\$0.49	\$1,758,836	\$43,551	\$2.4761	505.33%	\$619	\$9,904
JACKSBORO	N/A	N/A	\$362,213	N/A	N/A	N/A	N/A
JACKSON	\$2.24	\$737,149,567	\$7,698,046	\$1.0443	46.62%	\$261	\$4,177
JAMESTOWN	\$0.72	\$23,303,147	\$212,108	\$0.9102	126.42%	\$228	\$3,641
JASPER	\$0.32	\$40,390,331	\$413,152	\$1.0229	319.66%	\$256	\$4,092
JEFFERSON CITY	\$0.98	\$72,272,675	\$796,868	\$1.1026	112.51%	\$276	\$4,410
JELICO	\$1.03	\$15,329,459	\$477,297	\$3.1136	302.29%	\$778	\$12,454
JOHNSON CITY*	\$2.19	\$795,673,247	\$7,680,090	\$0.9652	44.07%	\$241	\$3,861
JONESBOROUGH	\$1.70	\$42,029,522	\$526,412	\$1.2525	73.68%	\$313	\$5,010
KENTON*	\$1.17	\$10,557,212	\$159,194	\$1.5079	128.88%	\$377	\$6,032
KIMBALL	\$0.11	\$28,363,238	\$198,818	\$0.7010	637.25%	\$175	\$2,804
KINGSPORT*	\$2.39	\$958,870,320	\$6,004,418	\$0.6262	26.20%	\$157	\$2,505
KINGSTON	\$1.27	\$62,723,672	\$648,578	\$1.0340	81.42%	\$259	\$4,136
KINGSTON SPRINGS	\$0.55	\$38,689,162	\$311,356	\$0.8048	146.32%	\$201	\$3,219
KNOXVILLE	\$2.85	\$2,313,853,091	\$26,775,405	\$1.1572	40.60%	\$289	\$4,629
LAFAYETTE	\$1.00	\$39,392,585	\$529,744	\$1.3448	134.48%	\$336	\$5,379
LAFOLLETTE	\$1.07	\$63,502,461	\$1,034,337	\$1.6288	152.23%	\$407	\$6,515
LAGRANGE	\$0.84	\$2,864,169	\$25,317	\$0.8839	105.23%	\$221	\$3,536
LAKE CITY*	\$1.15	\$16,607,970	\$327,643	\$1.9728	171.55%	\$493	\$7,891
LAKELAND	N/A	N/A	\$557,425	N/A	N/A	N/A	N/A
LAKESITE	\$0.40	\$23,016,816	\$244,457	\$1.0621	266.19%	\$266	\$4,248
LAKEWOOD	N/A	N/A	\$197,656	N/A	N/A	N/A	N/A
LAVERGNE	\$0.50	\$323,660,302	\$1,807,056	\$0.5583	111.66%	\$140	\$2,233
LAWRENCEBURG	\$1.08	\$173,613,356	\$1,315,364	\$0.7576	70.15%	\$189	\$3,031
LEBANON	\$0.52	\$318,275,452	\$2,709,913	\$0.8514	163.74%	\$213	\$3,406
LENOIR CITY	\$1.05	\$81,065,533	\$940,881	\$1.1606	110.54%	\$290	\$4,643
LEWISBURG	\$1.51	\$180,457,820	\$1,400,762	\$0.7762	51.41%	\$194	\$3,105
LEXINGTON	\$0.87	\$96,913,588	\$1,053,379	\$1.0869	124.93%	\$272	\$4,348
LIBERTY	\$0.16	\$2,308,082	\$40,246	\$1.7437	1089.81%	\$436	\$6,975
LINDEN	\$0.40	\$15,096,942	\$196,891	\$1.3042	326.05%	\$326	\$5,217
LIVINGSTON	\$1.16	\$47,614,669	\$552,915	\$1.1612	100.11%	\$290	\$4,645
LOBELVILLE	\$0.70	\$14,268,112	\$137,205	\$0.9616	137.37%	\$240	\$3,846
LOOKOUT MOUNTAIN	\$1.50	\$55,604,456	\$1,026,850	\$1.8467	123.36%	\$462	\$7,387
LORETTO	\$0.23	\$17,010,933	\$201,682	\$1.1856	515.48%	\$296	\$4,742
LOUDON	\$0.94	\$136,873,673	\$683,988	\$0.4997	53.16%	\$125	\$1,999
LOUISVILLE	N/A	N/A	\$195,953	N/A	N/A	N/A	N/A

LUTTRELL N/A N/A \$118,084 N/A N/A N/A N/A

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
LYNCHBURG	\$0.10	\$6,578,708	\$82,208	\$1.2496	1249.60%	\$312	\$4,998
LYNNVILLE	\$1.00	\$1,644,151	\$46,664	\$2.8382	283.82%	\$710	\$11,353
MADISONVILLE	\$0.41	\$42,975,255	\$504,137	\$1.1731	286.12%	\$293	\$4,692
MANCHESTER	\$2.25	\$103,769,052	\$1,143,620	\$1.1021	48.98%	\$276	\$4,408
MARTIN	\$1.32	\$92,143,804	\$1,232,069	\$1.3371	101.30%	\$334	\$5,348
MARYVILLE	\$2.33	\$399,767,907	\$3,231,854	\$0.8084	34.70%	\$202	\$3,234
MASON	\$1.00	\$7,082,559	\$127,841	\$1.8050	180.50%	\$451	\$7,220
MAURY CITY	\$0.94	\$4,894,368	\$89,358	\$1.8257	194.23%	\$456	\$7,303
MAYNARDVILLE	N/A	N/A	\$223,141	N/A	N/A	N/A	N/A
MCEWEN	\$0.72	\$9,782,047	\$210,099	\$2.1478	298.31%	\$537	\$8,591
MCKENZIE*	\$0.88	\$43,272,059	\$622,816	\$1.4393	163.56%	\$360	\$5,757
MCLEMORESVILLE	\$0.88	\$1,520,254	\$32,339	\$2.1272	241.73%	\$532	\$8,509
MCMINNVILLE	\$1.67	\$169,021,872	\$1,675,562	\$0.9913	59.36%	\$248	\$3,965
MEDINA	\$1.66	\$5,967,414	\$102,434	\$1.7166	103.41%	\$429	\$6,866
MEDON	N/A	N/A	\$26,417	N/A	N/A	N/A	N/A
MEMPHIS	\$2.77	\$7,778,636,713	\$87,830,372	\$1.1291	40.76%	\$282	\$4,516
MICHIE	N/A	N/A	\$76,069	N/A	N/A	N/A	N/A
MIDDLETON	\$0.72	\$8,705,180	\$137,277	\$1.5770	219.02%	\$394	\$6,308
MIDTOWN	N/A	N/A	\$3,901	N/A	N/A	N/A	N/A
MILAN	\$1.00	\$73,936,404	\$969,716	\$1.3116	131.16%	\$328	\$5,246
MILLEDGEVILLE	N/A	N/A	\$30,458	N/A	N/A	N/A	N/A
MILLERSVILLE*	\$0.65	\$40,995,323	\$472,889	\$1.1535	177.46%	\$288	\$4,614
MILLINGTON	\$0.92	\$90,404,534	\$2,097,359	\$2.3200	252.17%	\$580	\$9,280
MINOR HILL	N/A	N/A	\$168,752	N/A	N/A	N/A	N/A
MITCHELLVILLE	\$0.82	\$1,086,590	\$20,422	\$1.8795	229.21%	\$470	\$7,518
MONTEAGLE	N/A	N/A	\$224,210	N/A	N/A	N/A	N/A
MONTEREY	\$1.28	\$24,157,131	\$265,332	\$1.0984	85.81%	\$275	\$4,393
MORRISON	\$0.13	\$15,651,935	\$93,734	\$0.5989	460.66%	\$150	\$2,395
MORRISTOWN	\$1.25	\$404,228,076	\$3,161,093	\$0.7820	62.56%	\$196	\$3,128
MOSCOW	\$0.71	\$4,194,944	\$110,533	\$2.6349	371.11%	\$659	\$10,540
MOSHEIM	N/A	N/A	\$246,492	N/A	N/A	N/A	N/A
MOUNT CARMEL	\$1.58	\$32,446,294	\$420,203	\$1.2951	81.97%	\$324	\$5,180
MOUNT JULIET	\$0.25	\$145,091,731	\$1,391,203	\$0.9588	383.54%	\$240	\$3,835
MOUNT PLEASANT	\$1.08	\$44,528,732	\$539,590	\$1.2118	112.20%	\$303	\$4,847
MOUNTAIN CITY	\$1.14	\$27,198,850	\$268,041	\$0.9855	86.45%	\$246	\$3,942
MUNFORD	\$0.54	\$28,075,669	\$446,791	\$1.5914	294.70%	\$398	\$6,366
MURFREESBORO	\$1.90	\$976,404,176	\$8,425,025	\$0.8629	45.41%	\$216	\$3,451
NASHVILLE	\$0.85	\$7,464,967,401	\$61,426,270	\$0.8229	96.81%	\$206	\$3,291
NEW HOPE	\$0.17	\$6,751,130	\$100,662	\$1.4910	877.08%	\$373	\$5,964
NEW JOHNSONVILLE	\$0.73	\$17,373,260	\$284,452	\$1.6373	224.29%	\$409	\$6,549
NEW MARKET	N/A	N/A	\$184,942	N/A	N/A	N/A	N/A
NEW TAZEWELL	N/A	N/A	\$251,256	N/A	N/A	N/A	N/A
NEWBERN	\$1.33	\$36,127,989	\$380,100	\$1.0521	79.10%	\$263	\$4,208
NEWPORT	\$2.69	\$71,338,196	\$1,023,454	\$1.4347	53.33%	\$359	\$5,739
NIOTA	\$0.91	\$8,936,982	\$117,935	\$1.3196	145.01%	\$330	\$5,279
NOLENSVILLE	\$0.05	\$24,423,544	\$218,261	\$0.8936	1787.30%	\$223	\$3,575
NORMANDY	\$0.27	\$620,423	\$13,716	\$2.2108	818.81%	\$553	\$8,843

NORRIS \$1.89 \$20,326,896 \$197,503 \$0.9716 51.41% \$243 \$3,887

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
OAK HILL	N/A	N/A	\$753,750	N/A	N/A	N/A	N/A
OAK RIDGE*	\$2.09	\$498,439,657	\$3,792,190	\$0.7608	36.40%	\$190	\$3,043
OAKDALE	\$1.83	\$1,270,161	\$26,775	\$2.1080	115.19%	\$527	\$8,432
OAKLAND	\$0.28	\$14,506,800	\$98,334	\$0.6778	242.09%	\$169	\$2,711
OBION	\$1.11	\$6,784,630	\$142,230	\$2.0963	188.86%	\$524	\$8,385
OLIVER SPRINGS	\$1.25	\$30,240,125	\$472,321	\$1.5619	124.95%	\$390	\$6,248
ONEIDA	\$1.00	\$37,375,420	\$534,699	\$1.4306	143.06%	\$358	\$5,722
ORLINDA	N/A	N/A	\$125,434	N/A	N/A	N/A	N/A
ORME	N/A	N/A	\$14,558	N/A	N/A	N/A	N/A
PALMER	N/A	N/A	\$104,602	N/A	N/A	N/A	N/A
PARIS	\$1.03	\$92,058,746	\$1,539,857	\$1.6727	162.40%	\$418	\$6,691
PARKERS CROSSROADS	N/A	N/A	\$85,095	N/A	N/A	N/A	N/A
PARROTTSVILLE	N/A	N/A	\$24,494	N/A	N/A	N/A	N/A
PARSONS	\$1.01	\$24,205,247	\$255,807	\$1.0568	104.64%	\$264	\$4,227
PEGRAM	N/A	N/A	\$239,829	N/A	N/A	N/A	N/A
PETERSBURG*	\$1.11	\$2,971,684	\$80,851	\$2.7207	245.11%	\$680	\$10,883
PHILADELPHIA	N/A	N/A	\$46,408	N/A	N/A	N/A	N/A
PIGEON FORGE	\$0.12	\$337,258,102	\$3,419,511	\$1.0139	816.36%	\$253	\$4,056
PIKEVILLE	\$0.64	\$17,400,759	\$284,361	\$1.6342	255.34%	\$409	\$6,537
PIPERTON	N/A	N/A	\$60,981	N/A	N/A	N/A	N/A
PITTMAN CENTER	\$0.32	\$12,395,003	\$50,016	\$0.4035	126.10%	\$101	\$1,614
PLAINVIEW	N/A	N/A	\$177,907	N/A	N/A	N/A	N/A
PLEASANT HILL	N/A	N/A	\$76,148	N/A	N/A	N/A	N/A
PLEASANT VIEW	N/A	N/A	\$244,548	N/A	N/A	N/A	N/A
PORTLAND	\$1.25	\$123,813,369	\$835,728	\$0.6750	54.00%	\$169	\$2,700
POWELLS CROSSROADS	N/A	N/A	\$115,959	N/A	N/A	N/A	N/A
PULASKI	\$1.00	\$94,421,558	\$1,099,668	\$1.1646	116.46%	\$291	\$4,659
PURYEAR	\$0.60	\$3,820,246	\$170,871	\$4.4728	745.46%	\$1,118	\$17,891
RAMER	N/A	N/A	\$34,403	N/A	N/A	N/A	N/A
RED BANK	\$0.94	\$111,732,120	\$1,417,782	\$1.2689	134.70%	\$317	\$5,076
RED BOILING SPRINGS	\$1.16	\$6,962,923	\$123,500	\$1.7737	152.90%	\$443	\$7,095
RIDGELY	\$1.46	\$7,957,734	\$210,487	\$2.6451	181.17%	\$661	\$10,580
RIDGESIDE	\$1.93	\$5,494,906	\$74,064	\$1.3479	69.95%	\$337	\$5,391
RIDGETOP*	\$0.99	\$15,511,685	\$196,312	\$1.2656	127.84%	\$316	\$5,062
RIPLEY	\$1.68	\$75,323,157	\$936,621	\$1.2435	74.02%	\$311	\$4,974
RIVES	\$2.00	\$1,471,221	\$36,218	\$2.4618	123.09%	\$615	\$9,847
ROCKFORD	N/A	N/A	\$127,278	N/A	N/A	N/A	N/A
ROCKWOOD	\$1.00	\$46,888,191	\$678,355	\$1.4468	144.68%	\$362	\$5,787
ROGERSVILLE	\$1.65	\$53,931,677	\$679,173	\$1.2593	76.32%	\$315	\$5,037
ROSSVILLE	\$0.89	\$14,753,744	\$108,097	\$0.7327	82.32%	\$183	\$2,931
RUTHERFORD	\$1.15	\$8,456,463	\$183,238	\$2.1668	188.42%	\$542	\$8,667
RUTLEDGE	N/A	N/A	\$152,407	N/A	N/A	N/A	N/A
SAINT JOSEPH	\$0.20	\$6,901,602	\$173,550	\$2.5146	1257.32%	\$629	\$10,059
SALTILLO	N/A	N/A	\$57,221	N/A	N/A	N/A	N/A
SAMBURG	N/A	N/A	\$74,339	N/A	N/A	N/A	N/A
SARDIS	\$0.43	\$2,144,781	\$48,183	\$2.2465	522.45%	\$562	\$8,986
SAULSBURY	N/A	N/A	\$12,841	N/A	N/A	N/A	N/A

SAVANNAH \$0.77 \$62,791,762 \$895,835 \$1.4267 185.28% \$357 \$5,707

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
SCOTTS HILL*	\$0.37	\$6,136,510	\$72,562	\$1.1825	319.59%	\$296	\$4,730
SELMER	\$0.78	\$45,388,081	\$623,049	\$1.3727	175.99%	\$343	\$5,491
SEVIERVILLE	\$0.38	\$256,507,428	\$1,563,204	\$0.6094	160.37%	\$152	\$2,438
SHARON	\$1.77	\$9,483,209	\$139,125	\$1.4671	82.88%	\$367	\$5,868
SHELBYVILLE	\$1.91	\$177,753,740	\$2,049,622	\$1.1531	60.37%	\$288	\$4,612
SIGNAL MOUNTAIN	\$1.36	\$118,934,057	\$1,334,495	\$1.1220	82.50%	\$281	\$4,488
SILERTON	N/A	N/A	\$9,899	N/A	N/A	N/A	N/A
SLAYDEN	N/A	N/A	\$16,714	N/A	N/A	N/A	N/A
SMITHVILLE	\$0.85	\$60,566,290	\$521,033	\$0.8603	101.21%	\$215	\$3,441
SMYRNA	\$0.48	\$348,062,333	\$2,930,221	\$0.8419	175.39%	\$210	\$3,367
SNEEDVILLE	N/A	N/A	\$171,323	N/A	N/A	N/A	N/A
SODDY-DAISY	\$0.59	\$99,653,195	\$1,288,697	\$1.2932	221.06%	\$323	\$5,173
SOMERVILLE	\$0.39	\$29,855,488	\$420,808	\$1.4095	361.41%	\$352	\$5,638
SOUTH CARTHAGE	\$0.80	\$13,837,909	\$187,127	\$1.3523	169.03%	\$338	\$5,409
SOUTH FULTON	\$1.30	\$18,137,909	\$292,878	\$1.6147	124.21%	\$404	\$6,459
SOUTH PITTSBURG	\$0.56	\$39,073,486	\$491,483	\$1.2578	224.61%	\$314	\$5,031
SPARTA	\$1.36	\$62,092,805	\$695,967	\$1.1208	82.42%	\$280	\$4,483
SPENCER	N/A	N/A	\$138,068	N/A	N/A	N/A	N/A
SPRING CITY	\$1.20	\$17,826,578	\$303,116	\$1.7004	141.70%	\$425	\$6,801
SPRING HILL*	\$0.41	\$81,911,388	\$678,241	\$0.8280	201.96%	\$207	\$3,312
SPRINGFIELD	\$1.14	\$170,258,885	\$1,786,110	\$1.0491	92.02%	\$262	\$4,196
STANTON	\$0.71	\$3,686,743	\$48,761	\$1.3226	186.28%	\$331	\$5,290
STANTONVILLE	N/A	N/A	\$27,779	N/A	N/A	N/A	N/A
SUNBRIGHT	N/A	N/A	\$57,882	N/A	N/A	N/A	N/A
SURGOINSVILLE	\$0.64	\$12,087,854	\$239,678	\$1.9828	309.81%	\$496	\$7,931
SWEETWATER*	\$0.91	\$63,323,281	\$741,239	\$1.1706	128.63%	\$293	\$4,682
TAZEWELL	N/A	N/A	\$298,611	N/A	N/A	N/A	N/A
TELLICO PLAINS	\$0.69	\$10,245,673	\$114,066	\$1.1133	161.35%	\$278	\$4,453
TENNESSEE RIDGE	\$1.00	\$8,007,266	\$124,063	\$1.5494	154.94%	\$387	\$6,198
THOMPSON'S STATION	\$0.18	\$16,479,660	\$163,317	\$0.9910	550.57%	\$248	\$3,964
THREE WAY	N/A	N/A	\$5,304	N/A	N/A	N/A	N/A
TIPTONVILLE	\$1.63	\$12,381,540	\$289,491	\$2.3381	143.44%	\$585	\$9,352
TOONE	\$0.22	\$1,298,513	\$48,576	\$3.7409	1700.40%	\$935	\$14,964
TOWNSEND	N/A	N/A	\$103,861	N/A	N/A	N/A	N/A
TRACY CITY	\$0.54	\$10,627,621	\$220,845	\$2.0780	384.82%	\$520	\$8,312
TRENTON	\$1.58	\$40,836,041	\$684,610	\$1.6765	106.11%	\$419	\$6,706
TREZEVANT	\$0.80	\$4,429,481	\$126,114	\$2.8472	355.90%	\$712	\$11,389
TRIMBLE*	\$1.79	\$3,321,318	\$87,354	\$2.6301	146.93%	\$658	\$10,520
TROY	\$1.70	\$9,169,474	\$133,060	\$1.4511	85.36%	\$363	\$5,804
TULLAHOMA*	\$2.39	\$235,180,034	\$2,407,339	\$1.0236	42.83%	\$256	\$4,094
TUSCULUM STATION	N/A	N/A	\$222,397	N/A	N/A	N/A	N/A
UNICOI	N/A	N/A	\$322,757	N/A	N/A	N/A	N/A
UNION CITY	\$2.02	\$121,283,209	\$1,495,142	\$1.2328	61.03%	\$308	\$4,931
VANLEER	\$0.09	\$2,510,436	\$47,668	\$1.8988	2109.77%	\$475	\$7,595
VIOLA	N/A	N/A	\$13,299	N/A	N/A	N/A	N/A
VONORE	\$0.55	\$66,048,039	\$151,128	\$0.2288	41.60%	\$57	\$915
WALDEN	\$0.71	\$38,260,054	\$269,008	\$0.7031	99.03%	\$176	\$2,812

WARTBURG N/A N/A \$162,709 N/A N/A N/A N/A

Appendix G. Additional Property Tax Rate Required to Offset Potential Loss of All State-Shared Taxes for Tennessee Municipalities (Continued)

Municipality	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from all State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Additional Property Tax Liability (\$1000,000 Commercial Property)
WARTRACE	\$1.25	\$3,448,154	\$58,385	\$1.6932	135.46%	\$423	\$6,773
WATAUGA	\$0.30	\$2,838,278	\$38,851	\$1.3688	456.28%	\$342	\$5,475
WATERTOWN	\$1.18	\$9,342,024	\$146,038	\$1.5632	132.48%	\$391	\$6,253
WAVERLY	\$0.99	\$39,119,031	\$516,922	\$1.3214	133.48%	\$330	\$5,286
WAYNESBORO	\$1.42	\$21,985,556	\$314,530	\$1.4306	100.75%	\$358	\$5,722
WESTMORELAND	\$1.19	\$17,492,731	\$293,283	\$1.6766	140.89%	\$419	\$6,706
WHITE BLUFF	\$0.63	\$21,713,970	\$260,454	\$1.1995	190.39%	\$300	\$4,798
WHITE HOUSE*	\$1.31	\$84,856,461	\$708,651	\$0.8351	63.75%	\$209	\$3,340
WHITE PINE	\$1.00	\$18,225,219	\$250,385	\$1.3738	137.38%	\$343	\$5,495
WHITEVILLE	\$1.07	\$6,566,558	\$322,097	\$4.9051	458.42%	\$1,226	\$19,620
WHITWELL	\$0.15	\$11,816,847	\$240,774	\$2.0376	1358.37%	\$509	\$8,150
WILLISTON	N/A	N/A	\$42,392	N/A	N/A	N/A	N/A
WINCHESTER	\$1.23	\$101,008,257	\$953,788	\$0.9443	76.77%	\$236	\$3,777
WINFIELD	N/A	N/A	\$288,801	N/A	N/A	N/A	N/A
WOODBURY	\$1.51	\$23,785,175	\$273,743	\$1.1509	76.22%	\$288	\$4,604
WOODLAND MILLS	N/A	N/A	\$45,259	N/A	N/A	N/A	N/A
YORKVILLE	N/A	N/A	\$42,312	N/A	N/A	N/A	N/A
TOTALS		\$43,436,768,988	\$435,847,352	n/a	n/a	n/a	n/a
AVERAGES		n/a	n/a	\$1.4651	244.26%	\$366	\$5,861
AGGREGATE ADDITIONAL RATE REQUIRED			\$1.00				

Total Municipalities:	350
Municipalities with no Property Tax:	89
Total State Shared Taxes to Municipalities:	\$435,847,352
State Share Taxes Attributed to Municipalities with Prop. Tax:	\$ 420,552,882
State Share Taxes Attributed to Municipalities w/no Prop. Tax:	\$ 15,294,470
Number of Municipalities that Would Need to Double Their Current Prop. Tax Rate:	185

Source: Comptroller of the Treasury, 1998 Tax Aggregate Report, TN Dept. of Revenue.

Appendix H. Fiscal Impact on Counties of Loss of State Shared Taxes.

Table methodology. This appendix used the latest available property assessment and state-shared tax data to calculate the property tax rate that would be required to replace state shared tax revenues (if existing shared tax distribution statutes were repealed and the monies were reclaimed by the state). In Appendix H, the “property tax equivalent” is shown for each county. The rate is expressed in standard terms, that is, rate per \$100 of assessed valuation. Since “Total 1998 Assessment” data refers to assessed value rather than appraised value, there is no need to account for assessment ratio differences across property categories (eg. residential at 25%, commercial at 40%, etc.). Also shown is the percentage increase in property tax rates. The percentage increase is calculated by adding the 1998 rate with the property tax equivalent rate, then expressing the combined rate as a percentage increase over the 1998 rate.

Since the property tax equivalent rate is not an intuitive measure of the dollar increase in a property owner’s tax liability, two additional columns are included in Appendix H to give some perspective on the property tax equivalent rate. The first is a calculation of the additional property tax liability on a home valued at \$100,000.¹⁷ The second is a calculation of the additional property tax liability on a commercial property valued at \$1,000,000.

¹⁷ Because of the 25% residential assessment ratio established by the Tennessee Constitution (Section XX), the calculations are based on the rate per \$100 of an assessed value of \$25,000.

**Appendix H. Additional Property Tax Rate Required to Offset Potential Loss of State-Shared Taxes
(Excluding Oil and Gas Severance Taxes) for Tennessee Counties**

COUNTY	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from State- Shared Taxes	Additional Rate Required to Generate State- Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Add. Property Tax Liability (\$1000,000 Commercial Property)
ANDERSON	\$2.77	914,281,795	2,936,824	\$0.3212	11.60%	\$80.30	\$1,284.87
BEDFORD	\$3.01	342,248,641	2,359,120	\$0.6893	22.90%	\$172.33	\$2,757.20
BENTON	\$3.53	101,962,002	2,494,387	\$2.4464	69.30%	\$611.60	\$9,785.55
BLED SOE	\$2.55	71,786,838	1,765,877	\$2.4599	96.47%	\$614.97	\$9,839.56
BLOUNT	\$2.07	1,417,147,241	3,741,886	\$0.2640	12.76%	\$66.01	\$1,056.17
BRADLEY	\$2.84	821,952,224	3,105,175	\$0.3778	13.30%	\$94.45	\$1,511.12
CAMPBELL	\$3.01	292,158,624	2,735,353	\$0.9363	31.10%	\$234.06	\$3,745.02
CANNON	\$2.24	105,105,068	1,605,362	\$1.5274	68.19%	\$381.85	\$6,109.55
CARROLL	\$1.24	216,441,391	2,482,674	\$1.1470	92.50%	\$286.76	\$4,588.17
CARTER	\$2.46	390,550,790	2,600,037	\$0.6657	27.06%	\$166.43	\$2,662.94
CHEATHAM	\$2.95	368,571,839	2,150,775	\$0.5835	19.78%	\$145.89	\$2,334.17
CHESTER	\$2.32	110,550,894	1,652,303	\$1.4946	64.42%	\$373.65	\$5,978.43
CLAIBORNE	\$2.60	242,971,918	2,397,120	\$0.9866	37.95%	\$246.65	\$3,946.33
CLAY	\$3.40	56,270,052	1,658,856	\$2.9480	86.71%	\$737.01	\$11,792.11
COCKE	\$3.15	239,311,518	2,434,143	\$1.0171	32.29%	\$254.29	\$4,068.58
COFFEE	\$3.04	519,723,122	2,505,486	\$0.4821	15.86%	\$120.52	\$1,928.32
CROCKETT	\$2.23	149,877,457	1,678,198	\$1.1197	50.21%	\$279.93	\$4,478.85
CUMBERLAND	\$1.55	612,791,311	3,118,409	\$0.5089	32.83%	\$127.22	\$2,035.54
DAVIDSON	\$3.39	10,846,425,671	13,479,975	\$0.1243	3.67%	\$31.07	\$497.12
DECATUR	\$1.65	95,564,271	1,948,805	\$2.0393	123.59%	\$509.82	\$8,157.04
DEKALB	\$1.77	179,795,082	1,885,593	\$1.0487	59.25%	\$262.19	\$4,194.98
DICKSON	\$2.45	527,974,240	2,548,042	\$0.4826	19.70%	\$120.65	\$1,930.43
DYER	\$2.57	392,526,893	2,500,055	\$0.6369	24.78%	\$159.23	\$2,547.65
FAYETTE	\$2.19	334,059,109	2,631,153	\$0.7876	35.96%	\$196.91	\$3,150.52
FENTRESS	\$2.24	122,029,933	2,150,891	\$1.7626	78.69%	\$440.65	\$7,050.37
FRANKLIN	\$2.76	400,420,045	2,801,075	\$0.6995	25.35%	\$174.88	\$2,798.14
GIBSON	\$0.89	424,878,136	2,736,205	\$0.6440	72.36%	\$161.00	\$2,575.99
GILES	\$3.87	242,543,182	2,621,759	\$1.0809	27.93%	\$270.24	\$4,323.78
GRAINGER	\$2.77	106,112,503	2,074,040	\$1.9546	70.56%	\$488.64	\$7,818.27
GREENE	\$2.11	695,532,337	3,125,237	\$0.4493	21.30%	\$112.33	\$1,797.32
GRUNDY	\$3.35	87,420,430	1,739,438	\$1.9897	59.40%	\$497.43	\$7,958.95
HAMBLEN	\$2.54	672,109,925	2,402,094	\$0.3574	14.07%	\$89.35	\$1,429.58
HAMILTON	\$2.93	4,298,754,009	8,019,402	\$0.1866	6.36%	\$46.64	\$746.21
HANCOCK	\$2.22	50,475,210	1,362,434	\$2.6992	121.59%	\$674.80	\$10,796.86
HARDEMAN	\$2.69	186,970,285	2,649,085	\$1.4168	52.67%	\$354.21	\$5,667.39
HARDIN	\$1.91	320,779,003	2,724,310	\$0.8493	44.46%	\$212.32	\$3,397.12
HAWKINS	\$3.00	480,452,161	2,778,131	\$0.5782	19.27%	\$144.56	\$2,312.93
HAYWOOD	\$2.15	251,124,770	2,410,539	\$0.9599	44.65%	\$239.97	\$3,839.59
HENDERSON	\$1.86	199,200,580	2,335,164	\$1.1723	63.03%	\$293.07	\$4,689.07
HENRY	\$3.02	255,944,149	3,228,793	\$1.2615	41.77%	\$315.38	\$5,046.09
HICKMAN	\$3.08	137,010,536	2,355,171	\$1.7190	55.81%	\$429.74	\$6,875.88
HOUSTON	\$2.95	59,153,599	1,452,928	\$2.4562	83.26%	\$614.05	\$9,824.78
HUMPHREYS	\$2.65	218,987,307	2,573,006	\$1.1750	44.34%	\$293.74	\$4,699.83
JACKSON	\$2.95	74,381,221	1,648,223	\$2.2159	75.12%	\$553.98	\$8,863.65
JEFFERSON	\$2.42	420,554,334	2,354,989	\$0.5600	23.14%	\$139.99	\$2,239.89
JOHNSON	\$3.00	121,852,686	1,852,906	\$1.5206	50.69%	\$380.15	\$6,082.45
KNOX	\$2.77	4,973,823,369	10,470,874	\$0.2105	7.60%	\$52.63	\$842.08
LAKE	\$2.70	51,783,117	1,286,244	\$2.4839	92.00%	\$620.98	\$9,935.62
LAUDERDALE	\$2.30	199,038,552	2,158,500	\$1.0845	47.15%	\$271.12	\$4,337.85
LAWRENCE	\$2.13	402,215,100	2,593,268	\$0.6447	30.27%	\$161.19	\$2,578.99
LEWIS	\$1.77	103,218,390	1,553,321	\$1.5049	85.02%	\$376.22	\$6,019.55
LINCOLN	\$2.53	257,974,703	2,430,500	\$0.9421	37.24%	\$235.54	\$3,768.59
LOUDON	\$2.11	600,105,211	2,607,873	\$0.4346	20.60%	\$108.64	\$1,738.28

**Appendix H. Additional Property Tax Rate Required to Offset Potential Loss of State-Shared Taxes
(Excluding Oil and Gas Severance Taxes) for Tennessee Counties (Continued)**

COUNTY	1998 Tax Rate	Total 1998 Assessment	1999 Local Rev from State-Shared Taxes	Additional Rate Required to Generate State-Shared Tax Amount	% Change in Tax Rate	Additional Property Tax Liability (\$100,000 Home)	Add. Property Tax Liability (\$1000,000 Commercial Property)
MCMINN	\$1.98	637,411,791	2,653,848	\$0.4163	21.03%	\$104.09	\$1,665.39
MCNAIRY	\$2.55	176,576,306	2,252,123	\$1.2754	50.02%	\$318.86	\$5,101.76
MACON	\$2.78	137,902,267	1,804,380	\$1.3084	47.07%	\$327.11	\$5,233.79
MADISON	\$2.83	1,037,841,614	3,764,847	\$0.3628	12.82%	\$90.69	\$1,451.03
MARION	\$2.03	291,690,205	2,527,163	\$0.8664	42.68%	\$216.60	\$3,465.54
MARSHALL	\$3.10	337,238,310	1,993,336	\$0.5911	19.07%	\$147.77	\$2,364.31
MAURY	\$2.52	820,428,607	3,290,897	\$0.4011	15.92%	\$100.28	\$1,604.48
MEIGS	\$1.80	92,234,412	1,786,435	\$1.9368	107.60%	\$484.21	\$7,747.37
MONROE	\$1.99	383,063,029	3,032,952	\$0.7918	39.79%	\$197.94	\$3,167.05
MONTGOMERY	\$3.30	1,302,821,183	4,056,674	\$0.3114	9.44%	\$77.84	\$1,245.50
MOORE	\$2.81	71,259,793	1,273,999	\$1.7878	63.62%	\$446.96	\$7,151.29
MORGAN	\$4.26	118,467,348	2,090,494	\$1.7646	41.42%	\$441.15	\$7,058.47
OBION	\$2.58	344,494,074	2,410,881	\$0.6998	27.13%	\$174.96	\$2,799.33
OVERTON	\$1.89	163,036,659	1,984,563	\$1.2172	64.40%	\$304.31	\$4,869.00
PERRY	\$2.68	82,165,041	1,847,057	\$2.2480	83.88%	\$562.00	\$8,991.93
PICKETT	\$2.79	40,186,618	1,482,698	\$3.6895	132.24%	\$922.38	\$14,758.12
POLK	\$2.58	142,068,988	2,285,783	\$1.6089	62.36%	\$402.23	\$6,435.70
PUTNAM	\$2.42	672,411,783	2,782,087	\$0.4137	17.10%	\$103.44	\$1,654.99
RHEA	\$2.43	256,982,697	2,358,793	\$0.9179	37.77%	\$229.47	\$3,671.52
ROANE	\$2.57	529,488,125	3,006,724	\$0.5679	22.10%	\$141.96	\$2,271.42
ROBERTSON	\$2.63	595,431,789	2,532,821	\$0.4254	16.17%	\$106.34	\$1,701.50
RUTHERFORD	\$2.78	2,302,823,117	4,683,301	\$0.2034	7.32%	\$50.84	\$813.49
SCOTT	\$3.57	138,160,460	2,145,203	\$1.5527	43.49%	\$388.17	\$6,210.76
SEQUATCHIE	\$2.87	85,909,693	1,527,134	\$1.7776	61.94%	\$444.40	\$7,110.42
SEVIER	\$1.40	1,463,121,900	3,332,766	\$0.2278	16.27%	\$56.95	\$911.14
SHELBY	\$2.82	12,560,547,017	19,980,097	\$0.1591	5.64%	\$39.77	\$636.28
SMITH	\$1.74	184,669,228	1,855,199	\$1.0046	57.74%	\$251.15	\$4,018.43
STEWART	\$1.93	115,474,707	2,951,380	\$2.5559	132.43%	\$638.97	\$10,223.47
SULLIVAN	\$2.58	2,061,273,376	5,005,318	\$0.2428	9.41%	\$60.71	\$971.31
SUMNER	\$2.42	1,692,290,799	3,876,914	\$0.2291	9.47%	\$57.27	\$916.37
TIPTON	\$3.29	394,451,492	2,666,943	\$0.6761	20.55%	\$169.03	\$2,704.46
TROUSDALE	\$3.08	64,442,088	1,263,711	\$1.9610	63.67%	\$490.25	\$7,844.01
UNICOI	\$2.72	155,303,553	1,491,499	\$0.9604	35.31%	\$240.09	\$3,841.51
UNION	\$2.30	124,196,526	1,978,361	\$1.5929	69.26%	\$398.23	\$6,371.71
VAN BUREN	\$2.81	41,971,241	1,450,554	\$3.4561	122.99%	\$864.02	\$13,824.26
WARREN	\$2.09	430,485,941	2,623,856	\$0.6095	29.16%	\$152.38	\$2,438.04
WASHINGTON	\$2.22	1,236,389,773	3,371,044	\$0.2727	12.28%	\$68.16	\$1,090.61
WAYNE	\$2.57	123,030,162	2,501,867	\$2.0335	79.13%	\$508.38	\$8,134.16
WEAKLEY	\$2.44	298,523,632	2,440,509	\$0.8175	33.51%	\$204.38	\$3,270.11
WHITE	\$1.95	219,875,818	1,987,382	\$0.9039	46.35%	\$225.97	\$3,615.46
WILLIAMSON	\$2.96	2,553,392,648	4,216,055	\$0.1651	5.58%	\$41.28	\$660.46
WILSON	\$2.66	1,047,634,032	3,665,148	\$0.3499	13.15%	\$87.46	\$1,399.40
TOTALS		\$71,292,060,616	\$275,144,805	n/a	n/a	n/a	n/a
AVERAGES		n/a	n/a	\$1.1101	45.01%	\$278	\$4,441
AGGREGATE ADDITIONAL RATE REQUIRED			\$0.39				

Total Counties:	95
Total State-Shared Taxes to Counties:	\$275,144,805
Number of Counties that would need to increase their current prop. Tax Rate by 50% if they no longer received state-shared taxes:	36
Number of Counties that would need to increase their current prop. Tax Rate by 75% if they no longer received state-shared taxes:	16
Number of Counties that would need to double their current prop. Tax Rate if they no longer received state-shared taxes:	6

Source: Comptroller of the Treasury, 1998 Tax Aggregate Report, TN Dept. of Revenue.

Note: Due to security concerns related to the low volume of filers, this table does not include distributions for coal or gas severance taxes.

APPENDIX I. The Tennessee Gasoline Tax, A Mini-Case Study¹⁸

Gasoline Tax Distribution Formula: A Comparative Analysis¹⁹

In a recent report, Chervin (1998, p. 10) estimates that \$206.4 million dollars of the gasoline tax revenues are distributed to counties and cities in Tennessee. Under the current formula for both the gasoline and motor fuel tax, one-fourth of the county share is based on population, one-fourth on county area, and one-half of the revenue is shared equally. City shares of the gasoline tax are based on population. The following provides, for comparison, information on the distribution of gasoline or motor fuel taxes in the border states of Arkansas, Georgia and Missouri.

The state of Arkansas shares its gasoline tax revenues, 15 percent going to both its County Aid Fund and Municipal Aid Fund. (Arkansas Code/Title 27. Transportation./Subtitle 5. Highways, Roads, And Streets./Chapter 70. Highway Revenue Distribution./Subchapter 2. Arkansas Highway Revenue Distribution Law./ § 27-70-206. Distribution to state funds.)

The state of Georgia reports that there is no distribution of state-collected gasoline tax revenues to county or municipal governments. All funds are expended by the state Department of Transportation. Instead of a shared tax, Georgia has a local option gasoline tax.

In Missouri, statewide collections of motor fuel tax apportioned among counties, cities, and the state are distributed thus: 10 percent to counties, 15 percent to cities, and 75 percent to the state. An additional five-percent of any increased tax rate is distributed to the County Road Trust Fund and five percent to the city of St. Louis.

Analysis of the Distribution of Gasoline Tax Revenues in Tennessee

Quindry and Engels (1972, pp. 12-32) suggest a number of criteria for the distribution of Tennessee tax revenues among state, county, and cities, including population, land area, origin of revenues, the number of registered motor vehicles, and volume of gasoline sales. Other broad distribution formulas may include annual legislative appropriations, tax yield, and a need-based formula. The Quindry-Engels analysis included least squares regression models that related the share of gasoline tax received by each county with population density, the county's population growth rate, highway mileage in the county, and the number of automobiles registered in the county, among other variables.

¹⁸ The information in this appendix is drawn from *Sharing Taxes between State and Local Governments in Tennessee*, a report prepared for the TACIR by Dr. Reuben Kyle, et al., of the Business and Economic Research Center, Middle Tennessee State University.

¹⁹ All of Tennessee's eight neighbor states were surveyed regarding their distribution of shared tax revenues.

Quindry and Engels show that other things equal, the Tennessee counties with the highest population density and the highest population growth rates receive relatively less gasoline tax revenue than other counties. Table I-1, below, provides the total gasoline and motor fuel distribution by county for 1995 plus the county's population, area, road mileage, vehicles registered, and the county's relative share of each of those variables. These data are consistent with the regression results for the Quindry-Engels model. The results indicate that, other things equal, the most densely populated counties and the fastest growing counties in the state receive smaller relative shares of Tennessee's gasoline and motor fuel shared tax revenues than other counties.

TABLE I-1. GASOLINE and MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION, 1995

COUNTY	GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION	COUNTY'S SHARE	COUNTY'S WEIGHTED RELATIVE SIZE	DISTRIBUTION JUSTIFICATION	POPULATION	COUNTY'S POPULATION SHARE	AREALAND , SQUARE MILES	COUNTY'S AREALAND SHARE	ROAD MILEAGE , miles	ROAD MILEAGE SHARE	VEHICLES REGISTER.	SHARE OF VEHICLES REGISTER.
TENNESSEE TOTAL:	154,856,613	100.00%	100.00%	N/A	5,246,723	100.00%	166,810	100.00%	85,599	100.00%	3,639,989	100.00%
ANDERSON	1,670,249	1.08%	1.22%	-0.14%	71,412	1.36%	1,365.9	0.82%	829	0.97%	62,566	1.72%
BEDFORD	1,507,767	0.97%	0.90%	0.08%	33,232	0.63%	1,917.1	1.15%	918	1.07%	26,510	0.73%
BENTON	1,298,063	0.84%	0.63%	0.21%	15,809	0.30%	1,597.8	0.96%	739	0.86%	13,812	0.38%
BLEDSON	1,270,160	0.82%	0.50%	0.32%	10,294	0.20%	1,644.4	0.99%	501	0.59%	8,075	0.22%
BLOUNT	2,035,617	1.31%	1.75%	-0.43%	97,036	1.85%	2,260.5	1.36%	1,213	1.42%	86,362	2.37%
BRADLEY	1,712,642	1.11%	1.31%	-0.20%	78,895	1.50%	1,330.4	0.80%	1,074	1.25%	61,257	1.68%
CAMPBELL	1,515,761	0.98%	0.87%	0.11%	37,028	0.71%	1,942.8	1.16%	809	0.95%	23,844	0.66%
CANNON	1,151,911	0.74%	0.42%	0.33%	11,460	0.22%	1,075.1	0.64%	463	0.54%	9,367	0.26%
CARROLL	1,591,567	1.03%	0.96%	0.07%	28,664	0.55%	2,424.3	1.45%	1,049	1.23%	21,674	0.60%
CARTER	1,549,589	1.00%	0.98%	0.02%	52,785	1.01%	1,380.2	0.83%	761	0.89%	43,243	1.19%
CHEATHAM	1,316,025	0.85%	0.66%	0.19%	32,141	0.61%	1,224.9	0.73%	624	0.73%	20,687	0.57%
CHESTER	1,183,683	0.76%	0.47%	0.30%	13,754	0.26%	1,167.7	0.70%	551	0.64%	9,734	0.27%
CLAIBORNE	1,438,267	0.93%	0.80%	0.13%	28,556	0.54%	1,757.5	1.05%	819	0.96%	23,994	0.66%
CLAY	1,090,702	0.70%	0.35%	0.36%	7,254	0.14%	955.5	0.57%	406	0.47%	7,316	0.20%
COCKE	1,443,364	0.93%	0.83%	0.10%	31,082	0.59%	1,758.0	1.05%	841	0.98%	25,672	0.71%
COFFEE	1,541,564	1.00%	0.98%	0.02%	43,900	0.84%	1,735.7	1.04%	950	1.11%	33,317	0.92%
CROCKETT	1,173,837	0.76%	0.44%	0.32%	13,625	0.26%	1,073.6	0.64%	548	0.64%	8,238	0.23%
CUMBERLAND	1,725,667	1.11%	1.09%	0.02%	40,635	0.77%	2,758.5	1.65%	957	1.12%	30,003	0.82%
DAVIDSON	5,342,898	3.45%	5.88%	-2.43%	532,307	10.15%	2,032.6	1.22%	2,692	3.14%	328,284	9.02%
DECATUR	1,213,772	0.78%	0.51%	0.27%	10,691	0.20%	1,351.3	0.81%	636	0.74%	10,322	0.28%
DEKALB	1,189,843	0.77%	0.52%	0.24%	15,297	0.29%	1,232.6	0.74%	600	0.70%	13,275	0.36%
DICKSON	1,547,465	1.00%	1.01%	-0.01%	38,692	0.74%	1,982.6	1.19%	1,054	1.23%	32,149	0.88%
DYER	1,587,037	1.02%	0.91%	0.12%	35,795	0.68%	2,066.3	1.24%	888	1.04%	24,383	0.67%

TABLE I-1. GASOLINE and MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION, 1995 (Continued)

COUNTY	GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION	COUNTY'S SHARE	COUNTY'S WEIGHTED RELATIVE SIZE	DISTRIBUTION JUSTIFICATION	POPULATION	COUNTY'S POPULATION SHARE	AREA LAND, SQUARE MILES	COUNTY'S AREALAND SHARE	ROAD MILEAGE , miles	ROAD MILEAGE SHARE	VEHICLES REGISTER.	SHARE OF VEHICLES REGISTER.
FAYETTE	1,679,719	1.08%	0.96%	0.12%	27,017	0.51%	2,851.2	1.71%	933	1.09%	19,553	0.54%
FENTRESS	1,397,873	0.90%	0.62%	0.28%	15,578	0.30%	2,018.0	1.21%	584	0.68%	10,828	0.30%
FRANKLIN	1,608,494	1.04%	0.98%	0.06%	36,449	0.69%	2,238.5	1.34%	969	1.13%	27,734	0.76%
GIBSON	1,753,342	1.13%	1.18%	-0.05%	47,561	0.91%	2,439.1	1.46%	1,266	1.48%	31,533	0.87%
GILES	1,599,046	1.03%	0.98%	0.06%	28,190	0.54%	2,472.5	1.48%	1,139	1.33%	20,334	0.56%
GRAINGER	1,214,794	0.78%	0.54%	0.25%	18,582	0.35%	1,134.6	0.68%	634	0.74%	13,380	0.37%
GREENE	1,832,461	1.18%	1.42%	-0.23%	57,942	1.10%	2,516.5	1.51%	1,527	1.78%	46,117	1.27%
GRUNDY	1,256,369	0.81%	0.49%	0.32%	13,724	0.26%	1,459.2	0.87%	450	0.53%	11,087	0.30%
HAMBLEN	1,360,677	0.88%	0.88%	0.00%	52,800	1.01%	651.7	0.39%	634	0.74%	50,031	1.37%
HAMILTON	3,595,356	2.32%	3.94%	-1.62%	293,960	5.60%	2,195.4	1.32%	2,254	2.63%	225,771	6.20%
HANCOCK	1,083,933	0.70%	0.32%	0.38%	6,883	0.13%	899.6	0.54%	412	0.48%	4,550	0.13%
HARDEMAN	1,616,623	1.04%	0.90%	0.14%	24,136	0.46%	2,701.6	1.62%	892	1.04%	17,857	0.49%
HARDIN	1,544,416	1.00%	0.86%	0.13%	24,268	0.46%	2,338.7	1.40%	923	1.08%	18,518	0.51%
HAWKINS	1,618,176	1.04%	1.07%	-0.02%	47,781	0.91%	1,969.6	1.18%	1,047	1.22%	34,481	0.95%
HAYWOOD	1,455,368	0.94%	0.72%	0.22%	19,604	0.37%	2,158.0	1.29%	746	0.87%	12,268	0.34%
HENDERSON	1,473,167	0.95%	0.82%	0.13%	23,198	0.44%	2,104.6	1.26%	975	1.14%	16,353	0.45%
HENRY	1,568,568	1.01%	0.95%	0.06%	29,468	0.56%	2,273.3	1.36%	1,069	1.25%	22,977	0.63%
HICKMAN	1,519,322	0.98%	0.84%	0.14%	19,097	0.36%	2,479.5	1.49%	1,000	1.17%	12,983	0.36%
HOUSTON	1,058,982	0.68%	0.30%	0.38%	7,638	0.15%	810.3	0.49%	364	0.43%	5,450	0.15%
HUMPHREYS	1,437,279	0.93%	0.72%	0.21%	16,430	0.31%	2,153.9	1.29%	773	0.90%	13,952	0.38%
JACKSON	1,191,337	0.77%	0.46%	0.31%	9,358	0.18%	1,250.1	0.75%	600	0.70%	7,570	0.21%
JEFFERSON	1,333,601	0.86%	0.76%	0.11%	38,700	0.74%	1,108.1	0.66%	855	1.00%	22,705	0.62%
JOHNSON	1,198,689	0.77%	0.47%	0.31%	16,350	0.31%	1,208.0	0.72%	449	0.52%	11,408	0.31%
KNOX	3,954,353	2.55%	4.56%	-2.01%	361,597	6.89%	2,057.8	1.23%	2,714	3.17%	253,297	6.96%
LAKE	1,028,269	0.66%	0.24%	0.42%	8,450	0.16%	661.4	0.40%	279	0.33%	3,433	0.09%
LAUDERDALE	1,448,187	0.94%	0.71%	0.23%	24,108	0.46%	1,904.0	1.14%	711	0.83%	14,832	0.41%
LAWRENCE	1,688,951	1.09%	1.11%	-0.02%	38,372	0.73%	2,497.8	1.50%	1,282	1.50%	26,187	0.72%
LEWIS	1,155,346	0.75%	0.40%	0.35%	10,297	0.20%	1,141.7	0.68%	433	0.51%	7,450	0.20%
LINCOLN	1,584,989	1.02%	0.93%	0.09%	28,705	0.55%	2,307.9	1.38%	1,017	1.19%	21,905	0.60%
LOUDON	1,284,974	0.83%	0.66%	0.17%	36,051	0.69%	925.2	0.55%	650	0.76%	23,387	0.64%

TABLE I-1. GASOLINE and MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION, 1995 (Continued)

COUNTY	GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION	COUNTY'S SHARE	COUNTY'S WEIGHTED RELATIVE SIZE	DISTRIBUTION JUSTIFICATION	POPULATION	COUNTY'S POPULATION SHARE	AREA LAND, SQUARE MILES	COUNTY'S AREA LAND SHARE	ROAD MILEAGE, miles	ROAD MILEAGE SHARE	VEHICLES REGISTER.	SHARE OF VEHICLES REGISTER.
MACON	1,227,254	0.79%	0.71%	0.09%	16,968	0.32%	1,243.0	0.75%	704	0.82%	34,064	0.94%
MADISON	1,958,206	1.26%	1.20%	0.06%	83,606	1.59%	2,254.6	1.35%	1,188	1.39%	17,583	0.48%
MARION	1,486,211	0.96%	0.69%	0.27%	26,381	0.50%	2,022.8	1.21%	593	0.69%	13,277	0.36%
MARSHALL	1,339,033	0.86%	0.96%	-0.09%	24,769	0.47%	1,519.2	0.91%	767	0.90%	56,684	1.56%
MAURY	1,824,981	1.18%	1.18%	-0.00%	64,953	1.24%	2,480.4	1.49%	1,267	1.48%	18,861	0.52%
MCMINN	1,556,651	1.01%	0.92%	0.08%	45,153	0.86%	1,741.4	1.04%	1,112	1.30%	17,456	0.48%
MCNAIRY	1,525,882	0.99%	1.08%	-0.09%	23,428	0.45%	2,266.6	1.36%	994	1.16%	48,911	1.34%
MEIGS	1,057,667	0.68%	0.33%	0.35%	9,153	0.17%	788.6	0.47%	424	0.49%	7,139	0.20%
MONROE	1,677,130	1.08%	1.02%	0.06%	32,762	0.62%	2,570.8	1.54%	1,120	1.31%	21,947	0.60%
MONTGOMERY	2,117,155	1.37%	1.80%	-0.43%	115,645	2.20%	2,181.9	1.31%	1,249	1.46%	81,168	2.23%
MOORE	968,635	0.63%	0.21%	0.41%	5,147	0.10%	522.7	0.31%	281	0.33%	3,856	0.11%
MORGAN	1,457,149	0.94%	0.66%	0.28%	18,225	0.35%	2,112.8	1.27%	574	0.67%	13,091	0.36%
OBION	1,587,560	1.03%	0.94%	0.08%	32,355	0.62%	2,205.3	1.32%	1,034	1.21%	22,756	0.63%
OVERTON	1,368,019	0.88%	0.66%	0.22%	18,237	0.35%	1,753.8	1.05%	775	0.91%	12,328	0.34%
PERRY	1,253,504	0.81%	0.47%	0.34%	7,134	0.14%	1,679.1	1.01%	501	0.58%	5,978	0.16%
PICKETT	999,110	0.65%	0.23%	0.42%	4,577	0.09%	659.3	0.40%	272	0.32%	4,315	0.12%
POLK	1,329,786	0.86%	0.63%	0.23%	14,342	0.27%	1,760.8	1.06%	709	0.83%	12,713	0.35%
PUTNAM	1,601,932	1.03%	1.11%	-0.07%	56,784	1.08%	1,622.7	0.97%	1,018	1.19%	42,906	1.18%
RHEA	1,303,082	0.84%	0.64%	0.20%	26,819	0.51%	1,278.6	0.77%	600	0.70%	21,232	0.58%
ROANE	1,517,525	0.98%	0.97%	0.01%	49,078	0.94%	1,460.9	0.88%	928	1.08%	35,522	0.98%
ROBERTSON	1,590,051	1.03%	1.04%	-0.01%	48,019	0.92%	1,928.4	1.16%	1,038	1.21%	31,484	0.86%
RUTHERFORD	2,328,897	1.50%	2.06%	-0.55%	147,890	2.82%	2,504.9	1.50%	1,468	1.72%	79,713	2.19%
SCOTT	1,470,225	0.95%	0.68%	0.27%	19,390	0.37%	2,153.4	1.29%	542	0.63%	15,282	0.42%
SEQUATCHIE	1,141,060	0.74%	0.37%	0.37%	9,686	0.18%	1,075.9	0.64%	333	0.39%	9,543	0.26%
SEVIER	1,779,158	1.15%	1.30%	-0.15%	59,473	1.13%	2,397.1	1.44%	1,205	1.41%	43,892	1.21%
SHELBY	8,077,471	5.22%	9.00%	-3.79%	862,796	16.44%	3,054.9	1.83%	3,539	4.13%	495,059	13.60%
SMITH	1,229,780	0.79%	0.52%	0.27%	15,302	0.29%	1,272.5	0.76%	596	0.70%	12,164	0.33%
STEWART	1,330,474	0.86%	0.58%	0.28%	10,665	0.20%	1,852.3	1.11%	643	0.75%	8,740	0.24%
SULLIVAN	2,341,027	1.51%	2.24%	-0.73%	148,705	2.83%	1,671.6	1.00%	1,550	1.81%	120,572	3.31%
SUMMER	2,134,548	1.38%	1.78%	-0.40%	116,644	2.22%	2,142.2	1.28%	1,448	1.69%	69,584	1.91%

TABLE I-1. GASOLINE and MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION, 1995 (Continued)

COUNTY	GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION	COUNTY'S SHARE	COUNTY'S WEIGHTED RELATIVE SIZE	DISTRIBUTION JUSTIFICATION	POPULATION	COUNTY'S POPULATION SHARE	AREA LAND, SQUARE MILES	COUNTY'S AREA LAND SHARE	ROAD MILEAGE, miles	ROAD MILEAGE SHARE	VEHICLES REGISTER.	SHARE OF VEHICLES REGISTER.
TIPTON	1,542,999	1.00%	0.93%	0.06%	43,548	0.83%	1,859.1	1.11%	845	0.99%	29,284	0.80%
TROUSDALE	968,780	0.63%	0.21%	0.41%	6,439	0.12%	462.4	0.28%	231	0.27%	6,435	0.18%
UNICOI	1,119,604	0.72%	0.39%	0.33%	16,923	0.32%	753.3	0.45%	326	0.38%	14,727	0.40%
UNION	1,122,246	0.72%	0.43%	0.30%	15,209	0.29%	904.8	0.54%	482	0.56%	11,219	0.31%
VAN BUREN	1,091,396	0.70%	0.30%	0.40%	5,075	0.10%	1,106.7	0.66%	299	0.35%	3,571	0.10%
WARREN	1,487,964	0.96%	0.87%	0.10%	35,269	0.67%	1,751.1	1.05%	905	1.06%	24,909	0.68%
WASHINGTON	1,849,915	1.19%	1.53%	-0.34%	98,682	1.88%	1,320.2	0.79%	1,198	1.40%	75,026	2.06%
WAYNE	1,617,791	1.04%	0.87%	0.17%	16,123	0.31%	2,970.5	1.78%	943	1.10%	10,566	0.29%
WEAKLEY	1,608,198	1.04%	1.00%	0.04%	32,295	0.62%	2,348.3	1.41%	1,180	1.38%	21,411	0.59%
WHITE	1,332,222	0.86%	0.67%	0.19%	21,343	0.41%	1,524.6	0.91%	752	0.88%	17,120	0.47%
WILLIAMSON	2,013,225	1.30%	1.67%	-0.37%	101,964	1.94%	2,358.2	1.41%	1,269	1.48%	66,774	1.83%
WILSON	1,882,999	1.22%	1.40%	-0.19%	77,129	1.47%	2,309.3	1.38%	1,199	1.40%	49,112	1.35%

Sources: TN Department of Revenue, TN Department of Transportation, US Census Bureau

At issue is an equitable method for distributing the gasoline and motor fuel tax revenues that are collected from users of public streets, roads, and highways where the revenues are designated for use in the maintenance of that same road network. The current formula assigns one-quarter of the weight to land area and one-half of the weighting is simply divided equally among the 95 counties. As a result, counties with large land area but low population density are rewarded with relatively large shares of fuel taxes.

One alternative basis for addressing the question is to allocate the revenues to those with the highest use of those roads and, consequently, those making the highest contribution to the pool of tax revenues. In an attempt to measure the influence of the extent of road usage, this study constructed a variable as follows: (county population minus commuters leaving the county plus commuters entering the county) divided by road mileage within the county. The Quindry-Engels model was then estimated including the new variable. Once again, the results indicate that, other things equal, Tennessee counties with the highest usage of roads receive relatively lower shares of fuel tax revenues.

Table I-2 compares the distribution of gasoline and motor fuel tax revenues for 1995 actually received with a distribution based on the road utilization. The result would be a substantial reallocation of Tennessee's fuel tax distribution. Rather surprisingly there is no consistent pattern to the redistribution. The largest counties in the state are not the biggest beneficiaries. In fact, Shelby County would lose about five percent of its 1996 fuel tax receipts. The largest gain would be by rural Union County. The road utilization variable is only one of many possible bases for distribution of fuel tax revenues. Road utilization may also be a good estimate of the actual fuel tax generated by county. Fuel taxes are paid by wholesalers and not on the basis of the county where the tax was generated. Thus, data is not available on the source of fuel taxes. But a reasonable way to distribute fuel taxes to be used to maintain roads and highways is on the basis of the origin of those tax revenues. Clearly, those communities that generate the most fuel taxes are likely to be the counties with the highest need for the tax revenues. Simply, the State would collect the taxes and return the revenues to the counties where they were collected to the benefit of the taxpayers who reside in those counties.

**TABLE I-2. GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION
BY THE "ROAD USAGE" VARIABLE, 1996**

Road Use = (county population - commuters out + commuters in) / (county highway mileage)

Avg Road Use - State Average Road Use

% Difference Avg Road Use - Percentage Difference from the State Average Road Use

Actual Fuel Distribution - Actual Gasoline and Motor Fuel Tax Fund Distribution

Fuel Distribution Based on Road Use - Gasoline and Motor fuel Tax Fund Distribution Justified by Road Use variable

% Difference from Actual Fuel Distribution — Percentage difference of Fuel Distribution Based on Road Use and Actual Fuel Distribution

Tennessee Average Road Use: 213.9407795

Tennessee Avg Fuel Distribution: \$1,666,435

COUNTY	Road Use	% Difference Average Road Use	Actual Fuel Distribution	Fuel Distribution Based on Road Use	% Difference from Actual Fuel Distribution
ANDERSON	467.2712616	118.41%	1,709,713	3,639,685	112.88%
BEDFORD	223.3837266	4.41%	1,534,370	1,739,988	13.40%
BENTON	143.9139206	-32.73%	1,329,758	1,120,979	-15.70%
BLEDSON	120.293501	-43.77%	1,301,364	936,994	-28.00%
BLOUNT	355.7414984	66.28%	2,065,202	2,770,954	34.17%
BRADLEY	320.7225177	49.91%	1,745,232	2,498,183	43.14%
CAMPBELL	156.7052254	-26.75%	1,577,874	1,220,614	-22.64%
CANNON	141.4681189	-33.88%	1,173,375	1,101,928	-6.09%
CARROLL	143.7064859	-32.83%	1,630,983	1,119,363	-31.37%
CARTER	390.0297198	82.31%	1,577,204	3,038,033	92.62%
CHEATHAM	226.0800196	5.67%	1,343,713	1,760,990	31.05%
CHESTER	166.3144274	-22.26%	1,214,479	1,295,462	6.67%
CLAIBORNE	206.2187035	-3.61%	1,461,401	1,606,286	9.91%
CLAY	86.95177831	-59.36%	1,118,459	677,288	-39.44%
COCKE	139.3927715	-34.85%	1,485,690	1,085,763	-26.92%
COFFEE	190.353933	-11.02%	1,571,428	1,482,711	-5.65%
CROCKETT	211.5418118	-1.12%	1,196,671	1,647,749	37.69%
CUMBERLAND	131.0566104	-38.74%	1,769,079	1,020,831	-42.30%
DAVIDSON	777.1018829	263.23%	5,445,265	6,053,028	11.16%
DECATUR	120.197201	-43.82%	1,237,755	936,244	-24.36%
DEKALB	149.4100035	-30.16%	1,241,844	1,163,789	-6.29%
DICKSON	148.4192557	-30.63%	1,587,332	1,156,072	-27.17%
DYER	149.3400709	-30.20%	1,604,863	1,163,245	-27.52%
FAYETTE	113.6624569	-46.87%	1,719,513	885,343	-48.51%
FENTRESS	109.6379055	-48.75%	1,431,098	853,995	-40.33%
FRANKLIN	194.3664816	-9.15%	1,645,113	1,513,966	-7.97%
GIBSON	227.3676393	6.28%	1,789,206	1,771,020	-1.02%
GILES	110.5673707	-48.32%	1,628,171	861,235	-47.10%

TABLE I-2. GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION BY THE "ROAD USAGE" VARIABLE, 1996 (CONTINUED)

COUNTY	Road Use	% Difference Average Road Use	Actual Fuel Distribution	Fuel Distribution Based on Road Use	% Difference from Actual Fuel Distribution
GRAINGER	180.6553356	-15.56%	1,240,409	1,407,167	13.44%
GREENE	169.06658	-20.98%	1,882,362	1,316,899	-30.04%
GRUNDY	84.10526316	-60.69%	1,288,010	655,116	-49.14%
HAMBLÉN	373.1199069	74.40%	1,396,065	2,906,318	108.18%
HAMILTON	608.1038856	184.24%	3,663,409	4,736,663	29.30%
HANCOCK	92.60149573	-56.72%	1,100,980	721,295	-34.49%
HARDEMAN	108.6888171	-49.20%	1,665,500	846,603	-49.17%
HARDIN	141.8349525	-33.70%	1,571,352	1,104,786	-29.69%
HAWKINS	214.8512812	0.43%	1,661,294	1,673,527	0.74%
HAYWOOD	81.71606495	-61.80%	1,502,298	636,506	-57.63%
HENDERSON	120.7091999	-43.58%	1,511,774	940,232	-37.81%
HENRY	212.5937543	-0.63%	1,599,697	1,655,942	3.52%
HICKMAN	95.40647416	-55.41%	1,557,428	743,143	-52.28%
HOUSTON	121.5665874	-43.18%	1,082,110	946,911	-12.49%
HUMPHREYS	106.554478	-50.19%	1,472,546	829,978	-43.64%
JACKSON	62.08411802	-70.98%	1,205,208	483,588	-59.88%
JEFFERSON	157.1098109	-26.56%	1,363,374	1,223,765	-10.24%
JOHNSON	200.613284	-6.23%	1,227,511	1,562,624	27.30%
KNOX	697.8819196	226.20%	4,036,749	5,435,965	34.66%
LAKE	133.0931944	-37.79%	1,047,735	1,036,694	-1.05%
LAUDERDALE	184.089628	-13.95%	1,475,538	1,433,917	-2.82%
LAWRENCE	304.4773907	42.32%	1,711,245	2,371,645	38.59%
LEWIS	81.4516129	-61.93%	1,189,597	634,446	-46.67%
LINCOLN	148.6024691	-30.54%	1,611,705	1,157,499	-28.18%
LOUDON	171.7403767	-19.73%	1,305,923	1,337,726	2.44%
MACON	216.3631243	1.13%	1,258,033	1,685,303	33.96%
MADISON	251.3546441	17.49%	1,998,703	1,957,860	-2.04%
MARION	80.40504843	-62.42%	1,514,456	626,294	-58.65%
MARSHALL	180.421628	-15.67%	1,367,568	1,405,346	2.76%
MAURY	185.9345048	-13.09%	1,865,141	1,448,287	-22.35%
MCMINN	156.6104079	-26.80%	1,589,675	1,219,875	-23.26%
MCNAIRY	145.232762	-32.12%	1,552,361	1,131,252	-27.13%
MEIGS	101.0483227	-52.77%	1,085,515	787,089	-27.49%
MONROE	174.8253421	-18.28%	1,691,661	1,361,755	-19.50%
MONTGOMERY	405.0092478	89.31%	2,276,800	3,154,712	38.56%
MOORE	154.469739	-27.80%	995,357	1,203,201	20.88%
MORGAN	140.5524942	-34.30%	1,474,456	1,094,796	-25.75%
OBION	130.3541682	-39.07%	1,613,231	1,015,359	-37.06%

OVERTON	107.9663212	-49.53%	1,391,707	840,975	-39.57%
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TABLE I-2. GASOLINE AND MOTOR FUEL TAX FUND DISTRIBUTION JUSTIFICATION BY THE "ROAD USAGE" VARIABLE, 1996 (CONTINUED)

COUNTY	Road Use	% Difference Average Road Use	Actual Fuel Distribution	Fuel Distribution Based on Road Use	% Difference from Actual Fuel Distribution
PERRY	66.50525964	-68.91%	1,286,348	518,025	-59.73%
PICKETT	105.9617058	-50.47%	1,026,608	825,360	-19.60%
POLK	98.28814195	-54.06%	1,361,343	765,589	-43.76%
PUTNAM	183.243228	-14.35%	1,633,754	1,427,324	-12.64%
RHEA	229.0843168	7.08%	1,336,323	1,784,391	33.53%
ROANE	173.3230362	-18.99%	1,561,821	1,350,054	-13.56%
ROBERTSON	202.9901562	-5.12%	1,626,844	1,581,138	-2.81%
RUTHERFORD	443.5367817	107.32%	2,386,409	3,454,812	44.77%
SCOTT	221.9200172	3.73%	1,492,614	1,728,587	15.81%
SEQUATCHIE	116.3085518	-45.64%	1,160,406	905,954	-21.93%
SEVIER	262.9096598	22.89%	1,814,501	2,047,865	12.86%
SHELBY	1005.550597	370.01%	8,239,507	7,832,468	-4.94%
SMITH	78.53347989	-63.29%	1,249,191	611,716	-51.03%
STEWART	127.6051378	-40.35%	1,349,762	993,946	-26.36%
SULLIVAN	382.5894222	78.83%	2,390,934	2,980,078	24.64%
SUMNER	400.1021292	87.02%	2,176,366	3,116,489	43.20%
TIPTON	265.2900909	24.00%	1,577,832	2,066,406	30.96%
TROUSDALE	136.1778415	-36.35%	990,647	1,060,721	7.07%
UNICOI	191.256943	-10.60%	1,132,596	1,489,745	31.53%
UNION	539.2330383	152.05%	1,159,134	4,200,212	262.36%
VAN BUREN	57.26587729	-73.23%	1,135,609	446,057	-60.72%
WARREN	179.3992802	-16.15%	1,515,866	1,397,383	-7.82%
WASHINGTON	468.2497627	118.87%	1,892,763	3,647,307	92.70%
WAYNE	81.42125723	-61.94%	1,650,830	634,209	-61.58%
WEAKLEY	211.8869544	-0.96%	1,648,782	1,650,437	0.10%
WHITE	185.5541522	-13.27%	1,357,773	1,445,325	6.45%
WILLIAMSON	394.6669914	84.47%	2,047,281	3,074,153	50.16%
WILSON	311.0383028	45.39%	1,928,811	2,422,750	25.61%

Sources: TN Department of Revenue, TN Department of Transportation

Conclusions

The state of Tennessee's system of distributing gasoline and motor fuel tax revenues differs from that of many of its neighbors. Rather than permitting local option taxes, Tennessee collects gasoline and motor fuel taxes at the state level and distributes them through rather complex formulas. The results of the distribution are that Tennessee local governments with the highest road and highway utilization which also generate the most tax revenues may not receive commensurate shares of those revenues. It is likely that those same counties subsidize the citizens of other counties in another respect as well. The counties with the highest level of road utilization are also the counties with the largest number of commuters entering the county. Thus, those counties receive relatively smaller shares of the tax revenues and, at the same time, incur higher costs of road maintenance imposed by citizens of other counties that commute to work in the high-use counties.

In the interest of equity, Tennessee should review its method for sharing fuel tax revenues between State and local governments. One alternative would be to reduce the state collected tax to the level of the State's share of those revenues and permit Tennessee counties to impose their own local option tax. Another alternative is to revise the formula for sharing the current fuel tax revenues.

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