S T A T E O F T E N N E S S E E
OFFICE OF THE
ATTORNEY GENERAL
PO BOX 20207
NASHVILLE, TENNESSEE 37202

June 20, 2003

Opinion No. 03-080

Apportioning TVA Revenue Funds Between County and Special School District

QUESTION

If a county receives TVA revenue funds and uses them for the county school system, must the county share these funds pro rata with a special school district in the county?

OPINION

No. The county is not required by law to share TVA revenue funds with another school district in the county.

ANALYSIS

The Tennessee Supreme Court has considered this issue and has held "that a county's share of Federal Revenue Sharing Funds, allocated to the County School Fund, is not subject to the provisions of Tenn. Code Ann. § 49-605 [now 49-3-315], and, therefore need not be apportioned among the special school districts of a county." *Conger v. Madison County*, 581 S.W.2d 632, 639 (Tenn. 1979).

PAUL G. SUMMERS
Attorney General and Reporter

MICHAEL E. MOORE
Solicitor General

KATE EYLER
Deputy Attorney General

Requested by:

The Honorable Willie “Butch” Borchert
State Representative
109 War Memorial Bldg.
Nashville, TN 37243