



# **REVENUE COLLECTIONS**

## **TENNESSEE DEPARTMENT OF REVENUE**

**LOREN L. CHUMLEY**  
**Commissioner**

**December 2004**



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**TENNESSEE DEPARTMENT OF REVENUE  
SUMMARY OF COLLECTIONS**

December 2004

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| CLASS OF TAX                         | 2003          | 2004          | GAIN OR LOSS   | PER CENT |
|--------------------------------------|---------------|---------------|----------------|----------|
| <b>FRANCHISE</b>                     |               |               |                |          |
| 11401-11403 Tax                      | 40,396,905.23 | 52,736,249.77 |                |          |
| TOTAL                                | 40,396,905.23 | 52,736,249.77 | 12,339,344.54  | 30.55%   |
| <b>EXCISE</b>                        |               |               |                |          |
| 11501-11503 Tax                      | 58,751,123.23 | 89,363,979.21 |                |          |
| TOTAL                                | 58,751,123.23 | 89,363,979.21 | 30,612,855.98  | 52.11%   |
| <b>INCOME</b>                        |               |               |                |          |
| 10601 Pre-Income Tax                 | 2,332,121.99  | 1,665,917.20  |                |          |
| 10602 6% Tax                         | 1,155,007.83  | 1,429,447.27  |                |          |
| 10603 Penalties & Interest           | 129,284.30    | 169,324.50    |                |          |
| TOTAL                                | 3,616,414.12  | 3,264,688.97  | (351,725.15)   | -9.73%   |
| <b>INHERITANCE,GIFT,ESTATE</b>       |               |               |                |          |
| 11601 Inheritance                    | 6,965,355.62  | 6,372,070.08  |                |          |
| 11602 Gift Tax Class A               | 116,469.63    | 267,866.98    |                |          |
| 11603 Estate Tax                     | 206,821.01    | 60,987.82     |                |          |
| 11604 Generation Skip                | 749.82        | 0.00          |                |          |
| 11605 Gift Tax Class B               | (33,153.11)   | 26,868.20     |                |          |
| 11606 Pre-Gift Tax                   | (16,958.00)   | (139,994.15)  |                |          |
| 11607 Prepaid Inheritance            | 889,127.79    | 2,926,615.67  |                |          |
| TOTAL                                | 8,128,412.76  | 9,514,414.60  | 1,386,001.84   | 17.05%   |
| <b>GASOLINE</b>                      |               |               |                |          |
| 10201 Tax                            | 52,801,700.32 | 49,282,540.96 |                |          |
| 10202 Gasoline Highway Users         | 0.00          | 0.00          |                |          |
| 10203 Hwy. Users Fuel Permits        | 12,000.00     | 6,000.00      |                |          |
| 10204 Crude Oil & Natural Gas        | 0.00          | 0.00          |                |          |
| 10205 Penalty & Interest-Reg         | 27,312.53     | 42,888.20     |                |          |
| 10206 Penalty & Interest-Hwy. Users  | 0.00          | 0.00          |                |          |
| 10207 Alcohol Fees                   | 100.00        | 150.00        |                |          |
| TOTAL                                | 52,841,112.85 | 49,331,579.16 | (3,509,533.69) | -6.64%   |
| <b>PETROLEUM SPECIAL TAX</b>         |               |               |                |          |
| 10401 Tax                            | 3,794,378.64  | 3,764,045.56  |                |          |
| 10402 Penalties & Interest           | 3,223.53      | 6,535.63      |                |          |
| 10403 Environment Assurance Fee      | 1,480,997.77  | 1,463,035.20  |                |          |
| TOTAL                                | 5,278,599.94  | 5,233,616.39  | (44,983.55)    | -0.85%   |
| <b>TOBACCO</b>                       |               |               |                |          |
| 11801 Cigarette Stamps               | 10,696,896.05 | 8,351,202.40  |                |          |
| 11802 Cigar & Other Tobacco Products | 1,034,585.10  | 738,917.74    |                |          |
| 11803 Fair Trade Info                | 27,899.77     | 21,558.93     |                |          |
| 11804 Licenses-Retail Dealer         | 80.00         | 50.00         |                |          |
| 11805 Licenses-Other                 | 0.00          | 10.00         |                |          |
| 11806 Contraband (All Types)         | 0.00          | 0.00          |                |          |
| 11807 Confiscated Tobacco Products   | 0.00          | 0.00          |                |          |
| 11808 Penalty                        | 32,744.19     | (4,380.10)    |                |          |
| TOTAL                                | 11,792,205.11 | 9,107,358.97  | (2,684,846.14) | -22.77%  |

**TENNESSEE DEPARTMENT OF REVENUE  
SUMMARY OF COLLECTIONS**

December 2004

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| CLASS OF TAX                           | 2003          | 2004          | GAIN OR LOSS | PER CENT |
|--|---------------|---------------|--------------|----------|
| <b>BEER</b>                            |               |               |              |          |
| 10901 Beer Barrellage                  | 1,367,573.71  | 1,344,962.62  |              |          |
| 10902 Certificate of Registration      | 1,560.00      | 2,280.00      |              |          |
| 10903 Transportation Permits           | 0.00          | 0.00          |              |          |
| 10904 Contraband                       | 0.00          | 0.00          |              |          |
| 10905 Penalty & Interest               | (223.96)      | 2,523.92      |              |          |
| 10906 Wholesale Beer                   | 126,604.76    | 47,648.12     |              |          |
| 10907 Wholesale License                | 0.00          | 0.00          |              |          |
| 10908 Common Carrier Beer Tax          | 99.89         | 28.19         |              |          |
| TOTAL                                  | 1,495,614.40  | 1,397,442.85  | (98,171.55)  | -6.56%   |
| <b>MOTOR VEHICLE REGISTRATION</b>      |               |               |              |          |
| 10501 Registration Fees                | 11,328,645.85 | 10,461,067.23 |              |          |
| 10502 Drive-Out Tags                   | 344,450.50    | 333,058.00    |              |          |
| 10503 Temp. Operators Permits          | 2,585.00      | 1,551.07      |              |          |
| 10504 Fines                            | 15,196.87     | 39,509.88     |              |          |
| 10505 Miscellaneous                    | 9,928.25      | 12,273.16     |              |          |
| 10506 International Registration       | 1,767,284.57  | 3,515,533.65  |              |          |
| 10507 Personalized Registration        | 20,413.00     | 15,743.00     |              |          |
| 10508 Handicapped Registration         | 13,434.00     | 9,954.00      |              |          |
| 10509 Over Weight Truck Fines          | 46,371.48     | 82,218.94     |              |          |
| 10510 Inquiry Information Fees         | 1,982.60      | 1,791.00      |              |          |
| 10511 Fleet Registration               | 81,474.07     | (9,896.15)    |              |          |
| 10512 Trip Permits                     | 18,000.00     | 1,500.00      |              |          |
| 10513 International Reg.(IFTA)         | 0.00          | 0.00          |              |          |
| 10514 International Reg. (Safety)      | 44,423.07     | 88,367.67     |              |          |
| 10515 International Reg. (Revenue)     | 0.00          | 0.00          |              |          |
| 10521 International Reg. (Safety Fees) | 0.00          | 0.00          |              |          |
| TOTAL                                  | 13,694,189.26 | 14,552,671.45 | 858,482.19   | 6.27%    |
| <b>MOTOR VEHICLE TITLE</b>             | 836,606.75    | 810,647.00    |              |          |
| TOTAL                                  | 836,606.75    | 810,647.00    | (25,959.75)  | -3.10%   |
| <b>MIXED DRINK</b>                     |               |               |              |          |
| 11101 Tax                              | 3,266,320.13  | 3,386,950.27  |              |          |
| 11102 Licenses                         | 91,360.00     | 0.00          |              |          |
| TOTAL                                  | 3,357,680.13  | 3,386,950.27  | 29,270.14    | 0.87%    |
| <b>BUSINESS</b>                        |               |               |              |          |
| 12001 Counties Tax                     | 104,357.46    | 148,880.25    |              |          |
| 12002 Cities Tax                       | 4,915.47      | 5,483.55      |              |          |
| 12003 State Tax                        | 435,095.45    | 693,846.21    |              |          |
| 12004 County Delinquent                | 76,943.82     | 83,610.34     |              |          |
| 12005 City Delinquent                  | 36,152.15     | 143,952.97    |              |          |
| TOTAL                                  | 657,464.35    | 1,075,773.32  | 418,308.97   | 63.62%   |
| <b>PRIVILEGE</b>                       |               |               |              |          |
| 10701 Realty Transfer                  | 7,118,246.24  | 9,676,193.96  |              |          |
| 10702 Co. Officials Retirement Fees    | 74,049.00     | 71,750.00     |              |          |
| 10703 Civil or City Court              | 209,810.33    | 226,740.21    |              |          |
| 10704 Criminal Cases                   | 406,631.32    | 418,772.60    |              |          |
| 10705 Education                        | 50,169.03     | 52,521.73     |              |          |
| 10706 Criminal Injuries Comp           | 256,499.87    | 323,112.88    |              |          |
| 10707 Penalties                        | 113,357.80    | 126,443.00    |              |          |
| 10708 Attorneys Reimbursement          | 68,982.29     | 72,217.57     |              |          |
| 10709 Marriage License                 | 60,366.70     | 67,608.83     |              |          |
| 10710 Tire Tax                         | 15,720.53     | 21,139.68     |              |          |
| 10711 General Sessions Tax             | 22,533.49     | 20,489.59     |              |          |
| 10712 Gen. Sess. Judges Retirement     | 0.24          | 0.00          |              |          |
| 10713 Professional Tax                 | 832,580.87    | 588,671.03    |              |          |
| 10714 Used Oil                         | 3,317.36      | 512.66        |              |          |
| 10715 Auto Rental Surcharge            | 14,517.67     | 6,510.63      |              |          |
| 10716 Realty Mortgage                  | 4,070,319.44  | 5,047,838.11  |              |          |
| 10717 UCC                              | 326,697.98    | 579,975.09    |              |          |
| 10718 Attorneys Administrative Fee     | 85,264.10     | 71,478.77     |              |          |
| 10719 Forfeiture of Bonds              | 44,625.85     | 44,388.28     |              |          |
| 10720 Sex Offenders                    | 4,908.83      | 4,518.82      |              |          |
| 10721 Domestic Violence                | (37,808.11)   | 1,701.12      |              |          |
| 10722 Civil/Legal Rep. Indigents       | 138,239.61    | 141,754.48    |              |          |
| 10723 Fingerprinting                   | 50,955.37     | 66,879.42     |              |          |
| 10724 Public Defender                  | 360,014.80    | 382,591.61    |              |          |
| 10725 1992 Increase                    | 150,006.06    | 159,413.07    |              |          |
| 10726 Bail Bond Fee                    | 9,570.20      | 15,899.40     |              |          |
| 10727 Aggravated Assault               | 149.57        | 1,472.04      |              |          |
| 10728 Marriage License Increase 2002   | 100,219.80    | 147,181.17    |              |          |
| 10729 Drug Violation Cases             | 5,991.60      | 51,869.90     |              |          |
| 10730 Sexual Assault                   | (1,216.79)    | 4,345.52      |              |          |
| 10731 Drug Violation -No Treatment     | 24,456.40     | 80,613.51     |              |          |
| 10732 Driving While Impaired           | 28,668.74     | 3,149.72      |              |          |
| TOTAL                                  | 14,607,846.19 | 18,477,754.40 | 3,869,908.21 | 26.49%   |

**TENNESSEE DEPARTMENT OF REVENUE  
SUMMARY OF COLLECTIONS**

December 2004

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| CLASS OF TAX                               | 2003                  | 2004                  | GAIN OR LOSS         | PER CENT     |
|--|-----------------------|-----------------------|----------------------|--------------|
| <b>GROSS RECEIPTS</b>                      |                       |                       |                      |              |
| 10801 Bottlers                             | (21,320.57)           | 833,988.51            |                      |              |
| 10802 Gas, Water, Power & Light            | 51,173.15             | 220.25                |                      |              |
| 10803 Mixing Bars, Clubs, etc.             | 19,352.98             | 20,101.53             |                      |              |
| 10804 Public Utilities - Other             | 0.00                  | 0.00                  |                      |              |
| 10805 Telephone & Telegraph                | 0.00                  | 0.00                  |                      |              |
| 10806 Theatres                             | 0.00                  | 0.00                  |                      |              |
| 10807 Fire Arms                            | 0.02                  | 0.00                  |                      |              |
| 10809 Vending Machines                     | 960.86                | (5,463.27)            |                      |              |
| 10810 Bottlers                             | 6,267.20              | 392.28                |                      |              |
| 10811 Vending Registration                 | 0.00                  | 2.00                  |                      |              |
| 10812 Vending Decals                       | 0.00                  | 38.00                 |                      |              |
| TOTAL                                      | 56,433.64             | 849,279.30            | 792,845.66           | 1404.92%     |
| <b>TVA IN LIEU</b>                         |                       |                       |                      |              |
| TOTAL                                      | 16,755,782.00         | 18,038,751.00         |                      |              |
|  | 16,755,782.00         | 18,038,751.00         | 1,282,969.00         | 7.66%        |
| <b>ALCOHOLIC BEVERAGES</b>                 |                       |                       |                      |              |
| 11001 Alcohol Tax                          | 2,255,384.52          | 2,543,135.88          |                      |              |
| 11002 Wine Tax                             | 695,064.93            | 739,864.87            |                      |              |
| 11003 Licenses                             | 24,750.00             | 0.00                  |                      |              |
| 11004 Permits                              | 0.00                  | 0.00                  |                      |              |
| 11005 Confiscated Equip. Rolling           | 0.00                  | 0.00                  |                      |              |
| 11006 Confiscated Prop. Other              | 0.00                  | 0.00                  |                      |              |
| 11007 Confiscated Alcoholic Bevg. Sale     | 0.00                  | 0.00                  |                      |              |
| 11008 Confisc. Alcoholic Bevg. Tax Pd      | 0.00                  | 0.00                  |                      |              |
| 11009 Conf. Alcohol Bev. City & Cty 90%    | 0.00                  | 0.00                  |                      |              |
| 11010 Conf. Vehicles City & Cnty 50%       | 0.00                  | 0.00                  |                      |              |
| 11011 Brand Registration                   | 14,059.77             | 10,212.19             |                      |              |
| 11012 Tn. Wine                             | 0.00                  | 0.00                  |                      |              |
| 11013 Wine Tax                             | 32,771.09             | 16,740.13             |                      |              |
| 11014 Common Spirit Tax                    | 796.68                | 633.09                |                      |              |
| 11015 Common Spirit Wine Tax               | 770.69                | 272.24                |                      |              |
| 11016 Distiller's Tax                      | 330.00                | 0.00                  |                      |              |
| 11017 Enforcement Tax                      | 30,649.94             | 36,481.82             |                      |              |
| 11018 Wine Enforcement Tax                 | 32,225.28             | 40,445.91             |                      |              |
| TOTAL                                      | 3,086,802.90          | 3,387,786.13          | 300,983.23           | 9.75%        |
| <b>COIN AMUSEMENT - 11901 Coin Tax</b>     |                       |                       |                      |              |
|  | 2,880.00              | 530.00                |                      |              |
| 11902 Penalty & Interest                   | 0.00                  | 0.00                  |                      |              |
| 11903 Confiscated                          | 0.00                  | 0.00                  |                      |              |
| 11904 License Fee                          | 1,000.00              | 2,000.00              |                      |              |
| 11905 License Fee Penalty & Interest       | 0.00                  | 0.00                  |                      |              |
| TOTAL                                      | 3,880.00              | 2,530.00              | (1,350.00)           | -34.79%      |
| <b>SALES - 10101 Sales</b>                 |                       |                       |                      |              |
|  | 391,492,404.20        | 405,053,947.23        |                      |              |
| 10102 State Home Satellite Sales           | 3,034,634.15          | 4,680,584.89          |                      |              |
| 10103 State Interstate Telecomm Sales      | 2,630,769.00          | 2,687,682.44          |                      |              |
| 10104 State Sales 1% Increase 2002         | 58,825,961.83         | 61,589,995.23         |                      |              |
| 10105 State Sales Single Article           | 2,969,956.42          | 3,438,535.36          |                      |              |
| TOTAL                                      | 458,953,725.60        | 477,450,745.15        | 18,497,019.55        | 4.03%        |
| <b>MOTOR VEHICLE FUEL</b>                  |                       |                       |                      |              |
| 10301 Tax Regular Diesel                   | 15,165,675.45         | 14,188,210.39         |                      |              |
| 10302 Regular L. P.                        | 4,210.28              | 942.50                |                      |              |
| 10303 Hwy. Users Diesel                    | 0.00                  | 0.00                  |                      |              |
| 10304 Hwy. L. P.                           | 0.00                  | 0.00                  |                      |              |
| 10305 Prepaid Diesel                       | 57,247.50             | 61,247.04             |                      |              |
| 10306 Penalty & Interest Hwy. Users        | 0.00                  | 0.00                  |                      |              |
| 10307 Penalty & Interest-Reg.              | 14,083.54             | 14,825.27             |                      |              |
| 10308 Dyed Fuel                            | 2,600.00              | 3,600.00              |                      |              |
| TOTAL                                      | 15,243,816.77         | 14,268,825.20         | (974,991.57)         | -6.40%       |
| <b>Coal Severance 11201-11202</b>          |                       |                       |                      |              |
|  | 41,978.13             | 51,954.87             |                      |              |
| TOTAL                                      | 41,978.13             | 51,954.87             | 9,976.74             | 23.77%       |
| <b>Gas &amp; Oil Severance 11301-11302</b> |                       |                       |                      |              |
|  | 48,546.68             | 63,254.68             |                      |              |
| TOTAL                                      | 48,546.68             | 63,254.68             | 14,708.00            | 30.30%       |
| <b>GRAND TOTAL</b>                         |                       |                       |                      |              |
|  | <b>709,645,140.04</b> | <b>772,366,252.69</b> | <b>62,721,112.65</b> | <b>8.84%</b> |

**TENNESSEE DEPARTMENT OF REVENUE  
SUMMARY OF COLLECTIONS**

July 04 - December 04

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| CLASS OF TAX                         | 2003            | 2004            | GAIN OR LOSS    | PER CENT |
|--------------------------------------|-----------------|-----------------|-----------------|----------|
| <b>FRANCHISE</b>                     |                 |                 |                 |          |
| 11401-11403 Tax                      | 200,596,421.65  | 197,515,607.67  |                 |          |
| TOTAL                                | 200,596,421.65  | 197,515,607.67  | (3,080,813.98)  | -1.54%   |
| <b>EXCISE</b>                        |                 |                 |                 |          |
| 11501-11503 Tax                      | 183,619,580.72  | 241,526,072.05  |                 |          |
| TOTAL                                | 183,619,580.72  | 241,526,072.05  | 57,906,491.33   | 31.54%   |
| <b>INCOME</b>                        |                 |                 |                 |          |
| 10601 Pre-Income Tax                 | (21,287,107.63) | (32,593,695.29) |                 |          |
| 10602 6% Tax                         | 29,105,641.41   | 39,453,730.77   |                 |          |
| 10603 Penalties & Interest           | 903,152.13      | 1,061,450.23    |                 |          |
| TOTAL                                | 8,721,685.91    | 7,921,485.71    | (800,200.20)    | -9.17%   |
| <b>INHERITANCE,GIFT,ESTATE</b>       |                 |                 |                 |          |
| 11601 Inheritance                    | 37,860,804.69   | 34,052,754.90   |                 |          |
| 11602 Gift Tax Class A               | 4,727,833.00    | 2,553,734.35    |                 |          |
| 11603 Estate Tax                     | 313,958.64      | 906,324.01      |                 |          |
| 11604 Generation Skip                | (1,852.15)      | 122.24          |                 |          |
| 11605 Gift Tax Class B               | (916,324.17)    | 337,075.13      |                 |          |
| 11606 Pre-Gift Tax                   | (3,053,958.42)  | (1,825,976.89)  |                 |          |
| 11607 Prepaid Inheritance            | 12,932,455.72   | 4,297,550.95    |                 |          |
| TOTAL                                | 51,862,917.31   | 40,321,584.69   | (11,541,332.62) | -22.25%  |
| <b>GASOLINE</b>                      |                 |                 |                 |          |
| 10201 Tax                            | 309,842,317.74  | 308,415,332.27  |                 |          |
| 10202 Gasoline Highway Users         | 0.00            | 0.00            |                 |          |
| 10203 Hwy. Users Fuel Permits        | 66,000.00       | 60,000.00       |                 |          |
| 10204 Crude Oil & Natural Gas        | 0.00            | 0.00            |                 |          |
| 10205 Penalty & Interest-Reg         | 129,083.27      | 77,916.44       |                 |          |
| 10206 Penalty & Interest-Hwy. Users  | 0.00            | 0.00            |                 |          |
| 10207 Alcohol Fees                   | 100.00          | 200.00          |                 |          |
| TOTAL                                | 310,037,501.01  | 308,553,448.71  | (1,484,052.30)  | -0.48%   |
| <b>PETROLEUM SPECIAL TAX</b>         |                 |                 |                 |          |
| 10401 Tax                            | 22,836,670.66   | 23,179,939.60   |                 |          |
| 10402 Penalties & Interest           | 16,795.12       | 10,648.75       |                 |          |
| 10403 Environment Assurance Fee      | 8,891,632.77    | 9,017,498.36    |                 |          |
| TOTAL                                | 31,745,098.55   | 32,208,086.71   | 462,988.16      | 1.46%    |
| <b>TOBACCO</b>                       |                 |                 |                 |          |
| 11801 Cigarette Stamps               | 57,090,963.68   | 56,618,466.46   |                 |          |
| 11802 Cigar & Other Tobacco Products | 4,359,920.07    | 4,591,895.57    |                 |          |
| 11803 Fair Trade Info                | 148,196.98      | 151,135.22      |                 |          |
| 11804 Licenses-Retail Dealer         | 640.00          | 760.00          |                 |          |
| 11805 Licenses-Other                 | 250.34          | 200.00          |                 |          |
| 11806 Contraband (All Types)         | 0.00            | 0.00            |                 |          |
| 11807 Confiscated Tobacco Products   | 0.00            | 0.00            |                 |          |
| 11808 Penalty                        | 55,492.75       | 40,619.74       |                 |          |
| TOTAL                                | 61,655,463.82   | 61,403,076.99   | (252,386.83)    | -0.41%   |

**TENNESSEE DEPARTMENT OF REVENUE  
SUMMARY OF COLLECTIONS**

July 04 - December 04

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| CLASS OF TAX                           | 2003           | 2004           | GAIN OR LOSS | PER CENT |
|--|----------------|----------------|--------------|----------|
| <b>BEER</b>                            |                |                |              |          |
| 10901 Beer Barrellage                  | 8,613,958.07   | 8,862,644.05   |              |          |
| 10902 Certificate of Registration      | 4,600.00       | 4,856.92       |              |          |
| 10903 Transportation Permits           | 0.00           | 0.00           |              |          |
| 10904 Contraband                       | 0.00           | 0.00           |              |          |
| 10905 Penalty & Interest               | 15,215.76      | 8,430.88       |              |          |
| 10906 Wholesale Beer                   | 292,553.54     | 290,852.95     |              |          |
| 10907 Wholesale License                | 0.00           | 0.00           |              |          |
| 10908 Common Carrier Beer Tax          | 473.32         | 386.86         |              |          |
| TOTAL                                  | 8,926,800.69   | 9,167,171.66   | 240,370.97   | 2.69%    |
| <b>MOTOR VEHICLE REGISTRATION</b>      |                |                |              |          |
| 10501 Registration Fees                | 75,275,013.57  | 75,802,253.86  |              |          |
| 10502 Drive-Out Tags                   | 2,524,075.50   | 2,390,992.00   |              |          |
| 10503 Temp. Operators Permits          | 15,172.00      | 14,520.57      |              |          |
| 10504 Fines                            | 123,406.13     | 151,001.74     |              |          |
| 10505 Miscellaneous                    | 88,472.12      | 91,545.33      |              |          |
| 10506 International Registration       | 19,262,314.71  | 24,280,314.43  |              |          |
| 10507 Personalized Registration        | 229,732.00     | 216,404.00     |              |          |
| 10508 Handicapped Registration         | 79,589.15      | 65,018.37      |              |          |
| 10509 Over Weight Truck Fines          | 457,887.52     | 437,562.05     |              |          |
| 10510 Inquiry Information Fees         | 12,987.80      | 12,523.20      |              |          |
| 10511 Fleet Registration               | 32,039.06      | (48,276.94)    |              |          |
| 10512 Trip Permits                     | 114,000.00     | 142,500.00     |              |          |
| 10513 International Reg.(IFTA)         | 0.00           | 0.00           |              |          |
| 10514 International Reg. (Safety)      | 484,183.76     | 610,318.32     |              |          |
| 10515 International Reg. (Revenue)     | 0.00           | 0.00           |              |          |
| 10521 International Reg. (Safety Fees) | 0.00           | 0.00           |              |          |
| TOTAL                                  | 98,698,873.32  | 104,166,676.93 | 5,467,803.61 | 5.54%    |
| <b>MOTOR VEHICLE TITLE</b>             |                |                |              |          |
| TOTAL                                  | 5,541,830.90   | 5,504,830.64   | (37,000.26)  | -0.67%   |
| <b>MIXED DRINK</b>                     |                |                |              |          |
| 11101 Tax                              | 18,922,789.50  | 20,445,941.68  |              |          |
| 11102 Licenses                         | 612,970.00     | 81,820.00      |              |          |
| TOTAL                                  | 19,535,759.50  | 20,527,761.68  | 992,002.18   | 5.08%    |
| <b>BUSINESS</b>                        |                |                |              |          |
| 12001 Counties Tax                     | 1,445,819.54   | (2,962,188.32) |              |          |
| 12002 Cities Tax                       | 42,376.96      | (3,830,274.11) |              |          |
| 12003 State Tax                        | 4,671,906.14   | 16,480,447.18  |              |          |
| 12004 County Delinquent                | 705,127.75     | 489,714.45     |              |          |
| 12005 City Delinquent                  | 592,580.37     | 622,554.78     |              |          |
| TOTAL                                  | 7,457,810.76   | 10,800,253.98  | 3,342,443.22 | 44.82%   |
| <b>PRIVILEGE</b>                       |                |                |              |          |
| 10701 Realty Transfer                  | 52,411,500.63  | 62,602,008.80  |              |          |
| 10702 Co. Officials Retirement Fees    | 497,362.05     | 492,411.30     |              |          |
| 10703 Civil or City Court              | 1,537,360.92   | 1,559,201.38   |              |          |
| 10704 Criminal Cases                   | 2,676,586.53   | 2,969,057.10   |              |          |
| 10705 Education                        | 335,328.44     | 371,987.79     |              |          |
| 10706 Criminal Injuries Comp           | 1,853,602.45   | 1,749,910.62   |              |          |
| 10707 Penalties                        | 809,085.43     | 758,428.79     |              |          |
| 10708 Attorneys Reimbursement          | 461,076.52     | 511,483.06     |              |          |
| 10709 Marriage License                 | 523,217.73     | 526,064.82     |              |          |
| 10710 Tire Tax                         | 2,281,931.89   | 2,215,395.11   |              |          |
| 10711 General Sessions Tax             | 141,975.91     | 140,611.14     |              |          |
| 10712 Gen. Sess. Judges Retirement     | 0.24           | (15.18)        |              |          |
| 10713 Professional Tax                 | 4,847,542.54   | 3,732,133.70   |              |          |
| 10714 Used Oil                         | 607,729.86     | 617,764.98     |              |          |
| 10715 Auto Rental Surcharge            | 3,487,898.27   | 3,050,227.14   |              |          |
| 10716 Realty Mortgage                  | 35,279,634.88  | 30,790,377.52  |              |          |
| 10717 UCC                              | 2,750,266.29   | 2,828,637.72   |              |          |
| 10718 Attorneys Administrative Fee     | 446,477.24     | 490,709.24     |              |          |
| 10719 Forfeiture of Bonds              | 288,512.29     | 261,285.01     |              |          |
| 10720 Sex Offenders                    | 37,719.84      | 45,214.91      |              |          |
| 10721 Domestic Violence                | 9,061.60       | 8,701.16       |              |          |
| 10722 Civil/Legal Rep. Indigents       | 963,738.48     | 968,096.15     |              |          |
| 10723 Fingerprinting                   | 447,662.22     | 227,445.86     |              |          |
| 10724 Public Defender                  | 2,388,437.92   | 2,515,597.38   |              |          |
| 10725 1992 Increase                    | 987,804.58     | 1,048,138.78   |              |          |
| 10726 Bail Bond Fee                    | 719,539.08     | 779,391.47     |              |          |
| 10727 Aggravated Assault               | 5,208.80       | 7,552.57       |              |          |
| 10728 Marriage License Increase 2002   | 843,435.91     | 1,021,243.16   |              |          |
| 10729 Drug Violation Cases             | 11,081.11      | 80,039.73      |              |          |
| 10730 Sexual Assault                   | 4,893.98       | 20,414.05      |              |          |
| 10731 Drug Violation -No Treatment     | 93,869.34      | 481,564.46     |              |          |
| 10732 Driving While Impaired           | 161,423.95     | 54,050.78      |              |          |
| TOTAL                                  | 117,910,966.92 | 122,925,130.50 | 5,014,163.58 | 4.25%    |



**TENNESSEE DEPARTMENT OF REVENUE  
SUMMARY OF COLLECTIONS**

July 04 - December 04

PAGE # 8

| CLASS OF TAX                               | 2003                    | 2004                    | GAIN OR LOSS          | PER CENT     |
|--|-------------------------|-------------------------|-----------------------|--------------|
| <b>GROSS RECEIPTS</b>                      |                         |                         |                       |              |
| 10801 Bottlers                             | 9,252,482.00            | 10,363,932.38           |                       |              |
| 10802 Gas, Water, Power & Light            | 4,614,050.16            | 5,442,685.25            |                       |              |
| 10803 Mixing Bars, Clubs, etc.             | 126,324.88              | 112,409.09              |                       |              |
| 10804 Public Utilities - Other             | 0.00                    | 0.00                    |                       |              |
| 10805 Telephone & Telegraph                | 0.00                    | 0.00                    |                       |              |
| 10806 Theatres                             | 0.00                    | 0.00                    |                       |              |
| 10807 Fire Arms                            | 0.07                    | 0.00                    |                       |              |
| 10809 Vending Machines                     | 39,208.39               | 9,882.22                |                       |              |
| 10810 Bottlers                             | 2,614,826.60            | 2,586,701.94            |                       |              |
| 10811 Vending Registration                 | 102.00                  | 8.00                    |                       |              |
| 10812 Vending Decals                       | 12,928.31               | 178.04                  |                       |              |
| TOTAL                                      | 16,659,922.41           | 18,515,796.92           | 1,855,874.51          | 11.14%       |
| <b>TVA IN LIEU</b>                         |                         |                         |                       |              |
| TOTAL                                      | 101,511,729.28          | 105,416,368.56          |                       |              |
|  | 101,511,729.28          | 105,416,368.56          | 3,904,639.28          | 3.85%        |
| <b>ALCOHOLIC BEVERAGES</b>                 |                         |                         |                       |              |
| 11001 Alcohol Tax                          | 13,141,820.29           | 13,677,179.78           |                       |              |
| 11002 Wine Tax                             | 3,758,847.87            | 4,041,433.92            |                       |              |
| 11003 Licenses                             | 123,600.00              | 27,387.00               |                       |              |
| 11004 Permits                              | 0.00                    | 0.00                    |                       |              |
| 11005 Confiscated Equip. Rolling           | 0.00                    | 0.00                    |                       |              |
| 11006 Confiscated Prop. Other              | 0.00                    | 0.00                    |                       |              |
| 11007 Confiscated Alcoholic Bevg. Sale     | 0.00                    | 0.00                    |                       |              |
| 11008 Confisc. Alcoholic Bevg. Tax Pd      | 0.00                    | 0.00                    |                       |              |
| 11009 Conf. Alcohol Bev. City & Cty 90%    | 0.00                    | 0.00                    |                       |              |
| 11010 Conf. Vehicles City & Cnty 50%       | 0.00                    | 0.00                    |                       |              |
| 11011 Brand Registration                   | 50,653.90               | 54,260.04               |                       |              |
| 11012 Tn. Wine                             | 0.00                    | 0.00                    |                       |              |
| 11013 Wine Tax                             | 135,985.61              | 126,145.55              |                       |              |
| 11014 Common Spirit Tax                    | 3,520.88                | 3,187.59                |                       |              |
| 11015 Common Spirit Wine Tax               | 2,581.21                | 2,194.72                |                       |              |
| 11016 Distiller's Tax                      | 4,295.51                | 4,691.84                |                       |              |
| 11017 Enforcement Tax                      | 172,880.92              | 179,525.27              |                       |              |
| 11018 Wine Enforcement Tax                 | 169,465.22              | 189,493.13              |                       |              |
| TOTAL                                      | 17,563,651.41           | 18,305,498.84           | 741,847.43            | 4.22%        |
| <b>COIN AMUSEMENT - 11901 Coin Tax</b>     |                         |                         |                       |              |
|  | 232,940.00              | 74,557.90               |                       |              |
| 11902 Penalty & Interest                   | 0.00                    | 0.00                    |                       |              |
| 11903 Confiscated                          | 0.00                    | 0.00                    |                       |              |
| 11904 License Fee                          | 204,745.80              | 75,248.25               |                       |              |
| 11905 License Fee Penalty & Interest       | 0.00                    | 0.00                    |                       |              |
| TOTAL                                      | 437,685.80              | 149,806.15              | (287,879.65)          | -65.77%      |
| <b>SALES - 10101 Sales</b>                 |                         |                         |                       |              |
|  | 2,437,883,460.70        | 2,516,811,245.92        |                       |              |
| 10102 State Home Satellite Sales           | 17,546,335.87           | 27,189,951.23           |                       |              |
| 10103 State Interstate Telecomm Sales      | 17,552,465.30           | 15,611,913.65           |                       |              |
| 10104 State Sales 1% Increase 2002         | 366,974,191.94          | 380,290,576.44          |                       |              |
| 10105 State Sales Single Article           | 22,402,894.27           | 23,291,802.32           |                       |              |
| TOTAL                                      | 2,862,359,348.08        | 2,963,195,489.56        | 100,836,141.48        | 3.52%        |
| <b>MOTOR VEHICLE FUEL</b>                  |                         |                         |                       |              |
| 10301 Tax Regular Diesel                   | 87,260,579.15           | 89,143,969.62           |                       |              |
| 10302 Regular L. P.                        | 83,646.50               | 89,581.61               |                       |              |
| 10303 Hwy. Users Diesel                    | 0.00                    | 0.00                    |                       |              |
| 10304 Hwy. L. P.                           | 0.00                    | 0.00                    |                       |              |
| 10305 Prepaid Diesel                       | 57,382.50               | 61,247.04               |                       |              |
| 10306 Penalty & Interest Hwy. Users        | 0.00                    | 0.00                    |                       |              |
| 10307 Penalty & Interest-Reg.              | 50,895.14               | 30,200.96               |                       |              |
| 10308 Dyed Fuel                            | 30,756.37               | 34,476.07               |                       |              |
| TOTAL                                      | 87,483,259.66           | 89,359,475.30           | 1,876,215.64          | 2.14%        |
| <b>Coal Severance 11201-11202</b>          |                         |                         |                       |              |
|  | 252,925.13              | 308,545.03              |                       |              |
| TOTAL                                      | 252,925.13              | 308,545.03              | 55,619.90             | 21.99%       |
| <b>Gas &amp; Oil Severance 11301-11302</b> |                         |                         |                       |              |
|  | 259,429.72              | 409,964.76              |                       |              |
| TOTAL                                      | 259,429.72              | 409,964.76              | 150,535.04            | 58.03%       |
| <b>GRAND TOTAL</b>                         | <b>4,192,838,662.55</b> | <b>4,358,202,133.04</b> | <b>165,363,470.49</b> | <b>3.94%</b> |

TENNESSEE DEPARTMENT OF REVENUE  
COLLECTION REPORT BY COUNTIES

Class of Tax

INCOME

PAGE # 9

| COUNTIES      | Dec-04     | Jul 04 - Dec 04 | COUNTIES        | Dec-04       | Jul 04 - Dec 04 |
|---------------|------------|-----------------|-----------------|--------------|-----------------|
| 1.ANDERSON    | 17,770.29  | 123,946.66      | 50.LAWRENCE     | 1,873.29     | 26,828.73       |
| 2.BEDFORD     | 2,767.52   | 20,718.40       | 51.LEWIS        | 0.00         | 8,838.47        |
| 3.BENTON      | 21.51      | 9,590.25        | 52.LINCOLN      | 4,639.00     | 20,603.27       |
| 4.BLED SOE    | 0.00       | 1,481.63        | 53.LOUDON       | 43,061.69    | 121,987.51      |
| 5.BLOUNT      | 60,404.51  | 202,195.83      | 54.MCMINN       | 3,463.40     | 40,731.41       |
| 6.BRADLEY     | 109,087.91 | 10,527.04       | 55.MCNAIRY      | 0.00         | 31,318.36       |
| 7.CAMPBELL    | 2,540.77   | 3,585.06        | 56.MACON        | 0.00         | 16,360.16       |
| 8.CANNON      | 2,186.41   | 12,636.56       | 57.MADISON      | 21,762.08    | 235,710.31      |
| 9.CARROLL     | 602.00     | 26,414.80       | 58.MARION       | 14.56        | (85,383.45)     |
| 10.CARTER     | 8,000.00   | 25,665.23       | 59.MARSHALL     | 2,575.67     | 14,657.95       |
| 11.CHEATHAM   | 20,135.22  | 51,939.59       | 60.MAURY        | 526.92       | 36,289.61       |
| 12.CHESTER    | 1,800.00   | 12,789.14       | 61.MEIGS        | 8,353.40     | 13,811.81       |
| 13.CLAIBORNE  | 29,000.00  | 39,493.20       | 62.MONROE       | 12,552.94    | 34,096.75       |
| 14.CLAY       | 0.00       | (4,395.69)      | 63.MONTGOMERY   | 91,978.22    | 109,849.04      |
| 15.COCKE      | 3,496.17   | 6,908.03        | 64.MOORE        | 105.99       | 685.19          |
| 16.COFFEE     | 3,488.45   | 37,992.40       | 65.MORGAN       | 48.75        | 204.29          |
| 17.CROCKETT   | 622.00     | 2,559.12        | 66.OBION        | 55,336.66    | 83,591.86       |
| 18.CUMBERLAND | 26,723.66  | 43,719.80       | 67.OVERTON      | 292.95       | 3,418.57        |
| 19.DAVIDSON   | 658,953.82 | 1,943,383.81    | 68.PERRY        | 0.00         | 3,192.96        |
| 20.FebATUR    | 0.00       | 9,691.03        | 69.PICKETT      | 0.00         | 4,095.52        |
| 21.DEKALB     | 383.32     | 26,509.57       | 70.POLK         | 613.05       | 9,032.86        |
| 22.DICKSON    | 61,824.59  | 100,855.60      | 71.PUTNAM       | 67,723.34    | 116,456.08      |
| 23.DYER       | 14,013.75  | 38,568.35       | 72.RHEA         | 0.00         | 4,554.63        |
| 24.FAYETTE    | 50.56      | 24,000.54       | 73.ROANE        | 6,410.01     | (48,687.44)     |
| 25.FENTRESS   | 0.00       | 3,195.30        | 74.ROBERTSON    | 29,507.83    | 5,766.12        |
| 26.FRANKLIN   | 9,847.33   | 3,448.51        | 75.RUTHERFORD   | 187,711.34   | 481,273.96      |
| 27.GIBSON     | 145.36     | 29,308.80       | 76.SCOTT        | 5,800.00     | 6,925.35        |
| 28.GILES      | 8,684.33   | 28,683.07       | 77.SEQUATCHIE   | 0.00         | 2,221.58        |
| 29.GRAINGER   | (170.00)   | 10,827.56       | 78.SEVIER       | 18,596.35    | 343,318.16      |
| 30.GREENE     | 4,876.90   | 40,006.07       | 79.SHELBY       | 505,216.25   | 2,178,868.04    |
| 31.GRUNDY     | 141.52     | 1,612.67        | 80.SMITH        | 984.33       | 108,182.89      |
| 32.HAMBLEN    | 19,033.18  | 88,470.88       | 81.STEWART      | 0.00         | 1,104.35        |
| 33.HAMILTON   | 219,808.94 | 1,092,531.15    | 82.SULLIVAN     | 39,555.02    | 95,776.88       |
| 34.HANCOCK    | 0.00       | 607.41          | 83.SUMNER       | 66,950.74    | 205,823.64      |
| 35.HARDEMAN   | 0.00       | 249.41          | 84.TIPTON       | 2,139.74     | 17,224.70       |
| 36.HARDIN     | 4,039.12   | 33,083.97       | 85.TROUSDALE    | 0.00         | 1,953.02        |
| 37.HAWKINS    | 2,718.00   | 22,628.65       | 86.UNICOI       | 7,365.00     | 11,462.10       |
| 38.HAYWOOD    | 0.00       | 3,763.77        | 87.UNION        | 0.00         | 14,099.75       |
| 39.HENDERSON  | 6,535.00   | 9,363.56        | 88.VAN BUREN    | 0.00         | 867.00          |
| 40.HENRY      | 429.65     | 14,375.91       | 89.WARREN       | 47.53        | 30,226.19       |
| 41.HICKMAN    | 0.00       | 11,160.70       | 90.WASHINGTON   | 41,765.36    | 92,241.93       |
| 42.HOUSTON    | 887.68     | 2,897.71        | 91.WAYNE        | 1,227.30     | 9,079.34        |
| 43.HUMPHREYS  | 0.00       | 8,141.46        | 92.WEAKLEY      | 744.59       | 14,045.30       |
| 44.JACKSON    | 0.00       | 2,902.38        | 93.WHITE        | 4,972.00     | 25,027.86       |
| 45.JEFFERSON  | 5,723.73   | 57,388.81       | 94.WILLIAMSON   | 80,869.66    | 745,746.92      |
| 46.JOHNSON    | 750.00     | 21,383.82       | 95.WILSON       | 40,201.20    | 137,977.46      |
| 47.KNOX       | 327,867.14 | 928,931.16      | 96.OUT OF STATE | 274,512.47   | (2,604,964.95)  |
| 48.LAKE       | 0.00       | 125.85          |                 |              |                 |
| 49.LAUDERDALE | 0.00       | 9,129.14        | TOTALS          | 3,264,688.97 | 7,921,485.71    |

TENNESSEE DEPARTMENT OF REVENUE  
COLLECTION REPORT BY COUNTIES

| COUNTIES      | Dec - 04     | Jul 04 - Dec 04 | COUNTIES        | Dec - 04     | Jul 04 - Dec 04 |
|---------------|--------------|-----------------|-----------------|--------------|-----------------|
| 1.ANDERSON    | 25,893.56    | 582,439.49      | 50.LAWRENCE     | 0.00         | 124,736.51      |
| 2.BEDFORD     | 36,555.86    | 570,599.51      | 51.LEWIS        | 0.00         | 0.00            |
| 3.BENTON      | 0.00         | 9.99            | 52.LINCOLN      | 4,231.00     | 15,308.74       |
| 4.BLED SOE    | 0.00         | 0.00            | 53.LOUDON       | 117,346.87   | 177,966.10      |
| 5.BLOUNT      | (202,285.23) | 296,110.98      | 54.MCMINN       | 2,251.56     | 4,100.99        |
| 6.BRADLEY     | 1,123,762.00 | 1,186,750.27    | 55.MCNAIRY      | 0.00         | 47,315.81       |
| 7.CAMPBELL    | 0.00         | 35,875.47       | 56.MACON        | 52,253.00    | 58,247.00       |
| 8.CANNON      | 0.00         | 0.00            | 57.MADISON      | 3,244.00     | 101,619.60      |
| 9.CARROLL     | 61,719.51    | 111,668.83      | 58.MARION       | 0.00         | 55,599.50       |
| 10.CARTER     | 37,126.00    | 37,126.00       | 59.MARSHALL     | 6,979.00     | 136,784.40      |
| 11.CHEATHAM   | 0.00         | (665.57)        | 60.MAURY        | 55,275.00    | 600,363.36      |
| 12.CHESTER    | 0.00         | 26,110.00       | 61.MEIGS        | 0.00         | 40,440.00       |
| 13.CLAIBORNE  | 0.00         | 2,928.41        | 62.MONROE       | 0.00         | 176,395.14      |
| 14.CLAY       | 0.00         | 0.00            | 63.MONTGOMERY   | 2,283.15     | 124,701.72      |
| 15.COCKE      | 524.90       | 55,789.83       | 64.MOORE        | 0.00         | 0.00            |
| 16.COFFEE     | 5,829.83     | 37,448.63       | 65.MORGAN       | 0.00         | 4,413.43        |
| 17.CROCKETT   | 0.00         | (438.34)        | 66.OBION        | 2,098.29     | 301,188.37      |
| 18.CUMBERLAND | 0.00         | 135,533.58      | 67.OVERTON      | 2,853.37     | 12,220.81       |
| 19.DAVIDSON   | 981,927.78   | 7,202,720.89    | 68.PERRY        | 1,720.96     | 1,720.96        |
| 20.DECATUR    | 0.00         | (26,732.07)     | 69.PICKETT      | 0.00         | 0.00            |
| 21.DEKALB     | 0.00         | 58,816.40       | 70.POLK         | 0.00         | 4,318.00        |
| 22.DICKSON    | 0.00         | 154,555.00      | 71.PUTNAM       | 416.00       | (48,672.42)     |
| 23.DYER       | 15,788.25    | 345,927.01      | 72.RHEA         | 0.00         | 54,461.91       |
| 24.FAYETTE    | 55,840.24    | 101,744.18      | 73.ROANE        | 10,416.75    | 92,221.66       |
| 25.FENTRESS   | 0.00         | 0.00            | 74.ROBERTSON    | 0.00         | 253,653.04      |
| 26.FRANKLIN   | 75,457.73    | 224,294.65      | 75.RUTHERFORD   | 300,036.31   | 986,223.95      |
| 27.GIBSON     | 243,657.00   | 371,441.21      | 76.SCOTT        | 0.00         | 240.81          |
| 28.GILES      | 0.00         | 67,106.16       | 77.SEQUATCHIE   | 0.00         | 345,174.49      |
| 29.GRAINGER   | 0.00         | 5,105.08        | 78.SEVIER       | 1,718,734.00 | 1,807,076.72    |
| 30.GREENE     | 25,751.96    | 153,984.84      | 79.SHELBY       | 780,119.94   | 10,418,085.86   |
| 31.GRUNDY     | 0.00         | (33.02)         | 80.SMITH        | 77,530.16    | 133,025.65      |
| 32.HAMBLEN    | 27,489.46    | 45,965.46       | 81.STEWART      | 0.00         | 0.00            |
| 33.HAMILTON   | (351,219.24) | 1,137,301.20    | 82.SULLIVAN     | 3,320.53     | 57,291.02       |
| 34.HANCOCK    | 0.00         | 0.00            | 83.SUMNER       | 381,421.75   | 1,129,501.63    |
| 35.HARDEMAN   | 0.00         | 13,590.65       | 84.TIPTON       | 0.00         | 9.99            |
| 36.HARDIN     | 0.00         | 22,847.47       | 85.TROUSDALE    | 0.00         | 5.01            |
| 37.HAWKINS    | 164.28       | 66,823.71       | 86.UNICOI       | 0.00         | (175.06)        |
| 38.HAYWOOD    | 2,743.13     | 15,434.57       | 87.UNION        | 0.00         | 374.75          |
| 39.HENDERSON  | 0.00         | 3,560.79        | 88.VAN BUREN    | 0.00         | 0.00            |
| 40.HENRY      | 1,760.00     | 2,323.00        | 89.WARREN       | (3,076.00)   | 2,816.31        |
| 41.HICKMAN    | 65,214.59    | 95,854.27       | 90.WASHINGTON   | 1,700.00     | 312,739.65      |
| 42.HOUSTON    | 0.00         | 4,592.58        | 91.WAYNE        | 0.00         | (1,486.56)      |
| 43.HUMPHREYS  | 9,203.68     | 114,942.21      | 92.WEAKLEY      | 8,898.87     | 132,284.87      |
| 44.JACKSON    | 991.78       | 1,021.78        | 93.WHITE        | 104,018.62   | 255,711.78      |
| 45.JEFFERSON  | 10,253.00    | 268,736.62      | 94.WILLIAMSON   | 180,793.41   | 1,427,294.66    |
| 46.JOHNSON    | 0.00         | 27,150.78       | 95.WILSON       | 137,794.00   | 503,992.95      |
| 47.KNOX       | 3,002,681.22 | 5,643,610.69    | 96.OUT OF STATE | (52,300.23)  | 776,665.87      |
| 48.LAKE       | 357,223.00   | 372,223.00      |                 |              |                 |
| 49.LAUDERDALE | 0.00         | 123,429.52      | TOTALS          | 9,514,414.60 | 40,321,584.69   |

TENNESSEE DEPARTMENT OF REVENUE  
COLLECTION REPORT BY COUNTIES

Class of Tax MOTOR VEHICLE

PAGE # 11

| COUNTIES      | Dec - 04   | Jul 04 - Dec 04 | COUNTIES        | Dec - 04      | Jul 04 - Dec 04 |
|---------------|------------|-----------------|-----------------|---------------|-----------------|
| 1.ANDERSON    | 127,966.07 | 1,089,525.12    | 50.LAWRENCE     | 79,034.85     | 488,978.65      |
| 2.BEDFORD     | 92,490.35  | 665,161.75      | 51.LEWIS        | 23,501.64     | 165,981.69      |
| 3.BENTON      | 32,964.81  | 283,417.99      | 52.LINCOLN      | 51,687.88     | 438,895.49      |
| 4.BLED SOE    | 66,265.64  | 228,125.57      | 53.LOUDON       | 97,632.50     | 641,150.97      |
| 5.BLOUNT      | 231,228.23 | 1,683,154.42    | 54.MCMINN       | 96,763.27     | 705,422.48      |
| 6.BRADLEY     | 174,935.45 | 1,226,751.60    | 55.MCNAIRY      | 36,968.70     | 316,468.23      |
| 7.CAMPBELL    | 57,417.80  | 469,408.21      | 56.MACON        | 42,945.74     | 274,183.39      |
| 8.CANNON      | 21,828.07  | 183,854.77      | 57.MADISON      | 167,043.55    | 1,345,975.53    |
| 9.CARROLL     | 44,592.45  | 365,354.93      | 58.MARION       | 47,840.31     | 379,814.96      |
| 10.CARTER     | 91,707.31  | 773,665.84      | 59.MARSHALL     | 41,541.97     | 330,351.23      |
| 11.CHEATHAM   | 57,907.86  | 493,261.29      | 60.MAURY        | 123,345.93    | 951,058.72      |
| 12.CHESTER    | 21,952.81  | 193,263.30      | 61.MEIGS        | 19,563.20     | 151,022.60      |
| 13.CLAIBORNE  | 56,329.55  | 428,064.83      | 62.MONROE       | 73,998.19     | 496,638.38      |
| 14.CLAY       | 15,282.50  | 108,195.30      | 63.MONTGOMERY   | 231,624.90    | 1,673,394.10    |
| 15.COCKE      | 63,797.40  | 485,869.43      | 64.MOORE        | 12,139.79     | 92,580.59       |
| 16.COFFEE     | 113,333.46 | 774,479.45      | 65.MORGAN       | 30,227.70     | 245,893.35      |
| 17.CROCKETT   | 18,582.13  | 175,280.78      | 66.OBION        | 46,922.81     | 436,437.25      |
| 18.CUMBERLAND | 106,505.51 | 805,316.77      | 67.OVERTON      | 32,919.63     | 293,453.94      |
| 19.DAVIDSON   | 958,545.78 | 6,948,174.36    | 68.PERRY        | 18,477.27     | 126,894.98      |
| 20.DECATUR    | 21,079.78  | 177,776.91      | 69.PICKETT      | 13,417.75     | 80,912.64       |
| 21.DEKALB     | 36,783.61  | 279,248.54      | 70.POLK         | 32,035.55     | 230,004.07      |
| 22.DICKSON    | 87,131.81  | 628,264.68      | 71.PUTNAM       | 255,179.53    | 1,037,623.03    |
| 23.DYER       | 65,505.80  | 449,447.93      | 72.RHEA         | 47,712.25     | 402,441.94      |
| 24.FAYETTE    | 62,089.06  | 452,373.71      | 73.ROANE        | 93,120.13     | 665,234.64      |
| 25.FENTRESS   | 29,031.56  | 243,570.18      | 74.ROBERTSON    | 103,165.30    | 796,278.32      |
| 26.FRANKLIN   | 72,707.86  | 554,573.99      | 75.RUTHERFORD   | 384,203.22    | 2,553,382.30    |
| 27.GIBSON     | 64,522.30  | 531,904.24      | 76.SCOTT        | 65,670.91     | 333,122.47      |
| 28.GILES      | 52,522.23  | 419,433.40      | 77.SEQUATCHIE   | 37,656.83     | 293,454.14      |
| 29.GRAINGER   | 36,146.05  | 299,979.55      | 78.SEVIER       | 151,203.14    | 1,196,711.95    |
| 30.GREENE     | 158,434.37 | 942,838.03      | 79.SHELBY       | 1,157,501.60  | 8,209,254.45    |
| 31.GRUNDY     | 30,105.35  | 226,716.83      | 80.SMITH        | 33,985.34     | 251,014.69      |
| 32.HAMBLEN    | 121,425.08 | 863,613.83      | 81.STEWART      | 17,811.55     | 157,565.60      |
| 33.HAMILTON   | 965,627.23 | 5,259,277.26    | 82.SULLIVAN     | 270,168.95    | 2,029,495.73    |
| 34.HANCOCK    | 11,774.85  | 78,371.74       | 83.SUMNER       | 191,594.14    | 1,639,044.97    |
| 35.HARDEMAN   | 36,548.03  | 302,195.86      | 84.TIPTON       | 92,347.94     | 734,993.70      |
| 36.HARDIN     | 39,423.30  | 357,337.00      | 85.TROUSDALE    | 15,994.42     | 112,207.19      |
| 37.HAWKINS    | 88,192.51  | 659,591.24      | 86.UNICOI       | 33,456.62     | 289,652.71      |
| 38.HAYWOOD    | 27,698.43  | 236,472.42      | 87.UNION        | 42,380.81     | 276,686.23      |
| 39.HENDERSON  | 49,395.03  | 356,148.87      | 88.VAN BUREN    | 7,802.21      | 66,730.90       |
| 40.HENRY      | 56,885.28  | 466,211.67      | 89.WARREN       | 68,927.12     | 539,701.96      |
| 41.HICKMAN    | 41,584.42  | 305,213.41      | 90.WASHINGTON   | 205,326.76    | 1,542,283.59    |
| 42.HOUSTON    | 10,649.99  | 96,389.74       | 91.WAYNE        | 28,659.08     | 208,004.93      |
| 43.HUMPHREYS  | 36,888.90  | 279,522.41      | 92.WEAKLEY      | 43,983.50     | 384,594.65      |
| 44.JACKSON    | 18,826.97  | 145,186.07      | 93.WHITE        | 35,225.31     | 353,570.80      |
| 45.JEFFERSON  | 82,652.59  | 594,523.37      | 94.WILLIAMSON   | 267,740.91    | 1,943,839.67    |
| 46.JOHNSON    | 29,090.07  | 239,190.20      | 95.WILSON       | 184,656.01    | 1,335,508.05    |
| 47.KNOX       | 587,002.85 | 5,470,709.41    | 96.OUT OF STATE | (7,988.80)    | (59,741.31)     |
| 48.LAKE       | 7,648.71   | 70,581.08       |                 |               |                 |
| 49.LAUDERDALE | 32,942.12  | 277,094.04      | TOTALS          | 10,461,067.23 | 75,802,253.86   |

TENNESSEE DEPARTMENT OF REVENUE  
COLLECTION REPORT BY COUNTIES

| Class of Tax  |              | REALTY TRANSFER & MORTGAGE |                 | PAGE # 12     |                 |
|---------------|--------------|----------------------------|-----------------|---------------|-----------------|
| COUNTIES      | Dec - 04     | Jul 04 - Dec 04            | COUNTIES        | Dec - 04      | Jul 04 - Dec 04 |
| 1.ANDERSON    | 99,094.00    | 652,731.58                 | 50.LAWRENCE     | 45,871.00     | 319,940.59      |
| 2.BEDFORD     | 78,962.00    | 529,049.83                 | 51.LEWIS        | 9,481.84      | 84,855.40       |
| 3.BENTON      | 19,789.66    | 128,563.01                 | 52.LINCOLN      | 41,988.50     | 287,360.33      |
| 4.BLED SOE    | 9,541.00     | 89,674.25                  | 53.LOUDON       | 149,160.07    | 941,577.94      |
| 5.BLOUNT      | 279,021.81   | 1,762,431.15               | 54.MCMINN       | 81,031.62     | 418,511.21      |
| 6.BRADLEY     | 177,285.52   | 1,212,384.80               | 55.MCNAIRY      | 21,698.43     | 152,239.60      |
| 7.CAMPBELL    | 61,321.00    | 347,204.89                 | 56.MACON        | 23,697.00     | 156,943.41      |
| 8.CANNON      | 21,342.25    | 113,355.05                 | 57.MADISON      | 182,618.00    | 1,338,903.12    |
| 9.CARROLL     | 24,574.70    | 163,444.60                 | 58.MARION       | 37,849.00     | 242,931.85      |
| 10.CARTER     | 55,207.00    | 388,381.46                 | 59.MARSHALL     | 39,842.00     | 266,429.13      |
| 11.CHEATHAM   | 65,407.62    | 483,653.90                 | 60.MAURY        | 153,243.71    | 1,101,702.60    |
| 12.CHESTER    | 16,120.90    | 112,801.33                 | 61.MEIGS        | 14,565.82     | 112,319.12      |
| 13.CLAIBORNE  | 28,796.88    | 197,275.95                 | 62.MONROE       | 134,243.00    | 561,369.75      |
| 14.CLAY       | 5,986.78     | 40,827.17                  | 63.MONTGOMERY   | 331,864.05    | 2,308,538.57    |
| 15.COCKE      | 50,615.00    | 225,790.41                 | 64.MOORE        | 15,093.84     | 75,382.97       |
| 16.COFFEE     | 72,506.00    | 532,097.96                 | 65.MORGAN       | 13,099.09     | 90,304.47       |
| 17.CROCKETT   | 7,891.94     | 64,473.31                  | 66.OBION        | 26,334.00     | 242,487.73      |
| 18.CUMBERLAND | 110,954.61   | 829,734.42                 | 67.OVERTON      | 16,351.00     | 126,051.08      |
| 19.DAVIDSON   | 1,930,313.00 | 12,333,196.36              | 68.PERRY        | 11,070.77     | 113,034.46      |
| 20.DECATUR    | 11,159.58    | 81,739.55                  | 69.PICKETT      | 7,060.38      | 54,034.29       |
| 21.DEKALB     | 51,351.26    | 289,684.60                 | 70.POLK         | 21,893.63     | 153,024.47      |
| 22.DICKSON    | 68,644.03    | 481,975.16                 | 71.PUTNAM       | 123,780.00    | 739,976.88      |
| 23.DYER       | 46,268.45    | 294,794.70                 | 72.RHEA         | 30,208.00     | 278,037.82      |
| 24.FAYETTE    | 125,464.80   | 693,848.25                 | 73.ROANE        | 105,059.57    | 579,845.88      |
| 25.FENTRESS   | 21,130.00    | 132,185.19                 | 74.ROBERTSON    | 131,983.50    | 769,073.95      |
| 26.FRANKLIN   | 50,604.62    | 454,179.89                 | 75.RUTHERFORD   | 797,177.28    | 5,181,288.28    |
| 27.GIBSON     | 47,484.00    | 317,021.08                 | 76.SCOTT        | 37,114.00     | 206,813.32      |
| 28.GILES      | 41,656.66    | 249,652.98                 | 77.SEQUATCHIE   | 17,214.69     | 141,373.48      |
| 29.GRAINGER   | 23,400.58    | 171,032.42                 | 78.SEVIER       | 581,916.58    | 3,108,175.92    |
| 30.GREENE     | 85,749.00    | 559,993.39                 | 79.SHELBY       | 2,178,894.92  | 15,009,990.97   |
| 31.GRUNDY     | 22,009.00    | 80,725.48                  | 80.SMITH        | 35,515.66     | 182,473.27      |
| 32.HAMBLEN    | 200,793.00   | 755,382.20                 | 81.STEWART      | 16,657.00     | 96,118.00       |
| 33.HAMILTON   | 835,036.17   | 5,093,912.50               | 82.SULLIVAN     | 216,220.20    | 1,372,613.39    |
| 34.HANCOCK    | 6,190.77     | 34,463.09                  | 83.SUMNER       | 499,641.73    | 3,225,719.04    |
| 35.HARDEMAN   | 22,737.87    | 187,261.83                 | 84.TIPTON       | 92,326.67     | 602,221.76      |
| 36.HARDIN     | 46,491.76    | 312,938.92                 | 85.TROUSDALE    | 11,689.00     | 72,115.11       |
| 37.HAWKINS    | 57,448.00    | 410,412.45                 | 86.UNICOI       | 22,460.39     | 119,204.60      |
| 38.HAYWOOD    | 17,270.32    | 108,934.28                 | 87.UNION        | 34,023.00     | 237,656.08      |
| 39.HENDERSON  | 22,450.07    | 172,656.75                 | 88.VAN BUREN    | 9,624.00      | 62,812.97       |
| 40.HENRY      | 41,815.74    | 299,955.28                 | 89.WARREN       | 42,008.00     | 268,253.77      |
| 41.HICKMAN    | 44,660.78    | 305,209.53                 | 90.WASHINGTON   | 284,320.51    | 1,597,450.54    |
| 42.HOUSTON    | 17,380.61    | 59,416.26                  | 91.WAYNE        | 14,719.06     | 90,655.42       |
| 43.HUMPHREYS  | 25,106.62    | 152,279.10                 | 92.WEAKLEY      | 24,816.75     | 182,184.75      |
| 44.JACKSON    | 8,597.58     | 67,705.69                  | 93.WHITE        | 31,826.38     | 194,192.26      |
| 45.JEFFERSON  | 84,254.00    | 629,806.62                 | 94.WILLIAMSON   | 1,013,806.17  | 7,158,530.50    |
| 46.JOHNSON    | 28,998.91    | 142,963.45                 | 95.WILSON       | 372,838.83    | 2,261,687.45    |
| 47.KNOX       | 1,434,327.65 | 7,633,572.55               | 96.OUT OF STATE | 579,975.09    | 2,828,637.72    |
| 48.LAKE       | 3,417.95     | 20,705.84                  |                 |               |                 |
| 49.LAUDERDALE | 13,501.98    | 104,498.36                 | TOTALS          | 15,304,007.16 | 96,221,024.04   |

COLLECTION REPORT BY COUNTIES

Class of Tax STATE SALES

| COUNTIES      | Dec- 04       | Jul 04 - Dec 04 | COUNTIES        | Dec- 04        | Jul 04 - Dec 04  |
|---------------|---------------|-----------------|-----------------|----------------|------------------|
| 1.ANDERSON    | 5,076,418.55  | 31,630,024.14   | 50.LAWRENCE     | 1,841,899.52   | 11,820,439.95    |
| 2.BEDFORD     | 2,088,071.76  | 13,092,049.63   | 51.LEWIS        | 332,164.18     | 2,041,470.26     |
| 3.BENTON      | 621,328.91    | 3,848,481.15    | 52.LINCOLN      | 1,407,757.55   | 8,498,253.40     |
| 4.BLED SOE    | 148,312.85    | 1,051,168.45    | 53.LOUDON       | 2,276,091.07   | 15,232,429.20    |
| 5.BLOUNT      | 8,366,761.51  | 53,432,297.11   | 54.MCMINN       | 2,653,652.14   | 16,849,667.47    |
| 6.BRADLEY     | 5,467,960.09  | 34,274,563.49   | 55.MCNAIRY      | 799,666.10     | 4,973,318.46     |
| 7.CAMPBELL    | 1,451,674.28  | 10,002,212.74   | 56.MACON        | 796,128.70     | 4,787,513.29     |
| 8.CANNON      | 246,543.49    | 1,494,487.63    | 57.MADISON      | 9,401,939.43   | 57,067,927.88    |
| 9.CARROLL     | 900,558.74    | 5,456,317.88    | 58.MARION       | 1,377,662.55   | 8,758,747.32     |
| 10.CARTER     | 1,878,183.86  | 11,934,328.66   | 59.MARSHALL     | 1,163,828.14   | 7,119,352.58     |
| 11.CHEATHAM   | 961,808.79    | 6,498,678.49    | 60.MAURY        | 4,280,313.57   | 27,144,374.96    |
| 12.CHESTER    | 535,850.21    | 3,582,883.59    | 61.MEIGS        | 265,291.89     | 1,773,668.36     |
| 13.CLAIBORNE  | 769,253.89    | 5,044,924.12    | 62.MONROE       | 1,889,337.02   | 12,527,088.36    |
| 14.CLAY       | 173,737.76    | 1,487,153.11    | 63.MONTGOMERY   | 9,228,105.30   | 56,060,009.62    |
| 15.COCKE      | 1,402,043.40  | 8,972,115.82    | 64.MOORE        | 102,700.21     | 694,058.60       |
| 16.COFFEE     | 3,868,809.69  | 24,980,049.83   | 65.MORGAN       | 242,322.46     | 1,476,351.28     |
| 17.CROCKETT   | 210,353.54    | 1,435,036.81    | 66.OBION        | 1,963,413.48   | 12,526,157.85    |
| 18.CUMBERLAND | 3,111,911.69  | 19,943,358.23   | 67.OVERTON      | 597,108.24     | 3,778,834.88     |
| 19.DAVIDSON   | 66,425,709.82 | 410,352,186.52  | 68.PERRY        | 173,282.97     | 1,119,693.67     |
| 20.DECATUR    | 460,558.48    | 2,927,131.66    | 69.PICKETT      | 120,421.29     | 1,107,586.15     |
| 21.DEKALB     | 660,355.83    | 4,350,985.62    | 70.POLK         | 323,076.93     | 2,481,589.23     |
| 22.DICKSON    | 3,035,143.57  | 19,336,107.73   | 71.PUTNAM       | 5,535,347.77   | 33,698,338.10    |
| 23.DYER       | 2,256,353.96  | 13,817,528.90   | 72.RHEA         | 1,098,375.58   | 6,998,519.85     |
| 24.FAYETTE    | 745,409.96    | 5,139,191.48    | 73.ROANE        | 1,298,894.13   | 18,379,417.19    |
| 25.FENTRESS   | 543,183.68    | 3,466,218.09    | 74.ROBERTSON    | 2,629,577.26   | 17,177,135.38    |
| 26.FRANKLIN   | 1,616,315.46  | 10,400,138.55   | 75.RUTHERFORD   | 15,555,746.23  | 94,829,258.52    |
| 27.GIBSON     | 1,813,657.98  | 11,771,309.94   | 76.SCOTT        | 896,246.86     | 5,147,428.50     |
| 28.GILES      | 1,221,699.11  | 7,883,388.14    | 77.SEQUATCHIE   | 404,848.92     | 2,715,080.27     |
| 29.GRAINGER   | 325,047.89    | 2,251,429.13    | 78.SEVIER       | 13,833,384.44  | 91,039,943.17    |
| 30.GREENE     | 3,074,768.33  | 19,193,335.06   | 79.SHELBY       | 67,174,792.24  | 413,201,605.40   |
| 31.GRUNDY     | 265,994.65    | 1,780,393.04    | 80.SMITH        | 613,972.70     | 3,993,686.04     |
| 32.HAMBLEN    | 4,782,687.43  | 29,961,697.28   | 81.STEWART      | 273,582.29     | 1,961,577.28     |
| 33.HAMILTON   | 26,551,030.77 | 162,675,937.47  | 82.SULLIVAN     | 9,552,584.06   | 69,032,017.72    |
| 34.HANCOCK    | 83,561.44     | 544,368.49      | 83.SUMNER       | 6,040,586.69   | 38,644,135.15    |
| 35.HARDEMAN   | 733,923.73    | 4,776,834.19    | 84.TIPTON       | 1,436,676.53   | 9,534,521.85     |
| 36.HARDIN     | 1,328,582.80  | 8,709,694.91    | 85.TROUSDALE    | 153,804.37     | 1,043,915.94     |
| 37.HAWKINS    | 1,510,392.27  | 9,266,700.91    | 86.UNICOI       | 514,866.10     | 3,235,777.90     |
| 38.HAYWOOD    | 625,954.81    | 3,934,731.71    | 87.UNION        | 288,366.73     | 1,873,407.67     |
| 39.HENDERSON  | 1,165,806.62  | 7,959,262.65    | 88.VAN BUREN    | 69,383.79      | 619,339.12       |
| 40.HENRY      | 1,872,081.72  | 12,055,808.87   | 89.WARREN       | 2,026,942.24   | 12,535,479.82    |
| 41.HICKMAN    | 468,556.35    | 2,959,368.37    | 90.WASHINGTON   | 9,696,030.90   | 57,824,907.61    |
| 42.HOUSTON    | 180,704.00    | 1,050,251.29    | 91.WAYNE        | 398,293.40     | 2,344,349.91     |
| 43.HUMPHREYS  | 712,822.51    | 4,252,344.97    | 92.WEAKLEY      | 1,144,197.39   | 7,453,881.97     |
| 44.JACKSON    | 162,132.42    | 994,253.70      | 93.WHITE        | 1,057,833.07   | 6,618,146.16     |
| 45.JEFFERSON  | 1,683,891.38  | 10,734,254.85   | 94.WILLIAMSON   | 16,856,007.09  | 98,078,490.61    |
| 46.JOHNSON    | 463,896.95    | 2,924,442.89    | 95.WILSON       | 5,079,904.79   | 33,684,768.82    |
| 47.KNOX       | 40,994,163.84 | 244,470,704.78  | 96.OUT OF STATE | 68,734,250.83  | 410,495,446.50   |
| 48.LAKE       | 94,161.62     | 746,439.13      |                 |                |                  |
| 49.LAUDERDALE | 711,953.62    | 4,349,809.14    | TOTALS          | 477,450,745.15 | 2,963,195,489.56 |

TENNESSEE DEPARTMENT OF REVENUE  
COLLECTION REPORT BY COUNTIES

Class of Tax

LOCAL SALES

PAGE # 14

| COUNTIES      | Dec-04        | Jul 04 - Dec 04 | COUNTIES        | Dec-04         | Jul 04 - Dec 04 |
|---------------|---------------|-----------------|-----------------|----------------|-----------------|
| 1.ANDERSON    | 1,470,319.47  | 7,916,264.08    | 50.LAWRENCE     | 610,092.74     | 3,752,596.90    |
| 2.BEDFORD     | 638,050.83    | 4,085,217.12    | 51.LEWIS        | 109,502.82     | 679,203.57      |
| 3.BENTON      | 207,517.26    | 1,287,163.28    | 52.LINCOLN      | 412,374.76     | 2,451,241.82    |
| 4.BLED SOE    | 45,277.07     | 320,883.23      | 53.LOUDON       | 545,511.93     | 3,430,043.07    |
| 5.BLOUNT      | 2,050,119.87  | 12,692,724.53   | 54.MCMINN       | 629,706.48     | 3,911,429.17    |
| 6.BRADLEY     | 1,521,330.60  | 9,222,570.65    | 55.MCNAIRY      | 224,547.23     | 1,376,045.45    |
| 7.CAMPBELL    | 431,212.15    | 2,896,038.24    | 56.MACON        | 229,645.38     | 1,365,246.19    |
| 8.CANNON      | 53,674.33     | 329,235.50      | 57.MADISON      | 3,152,634.71   | 18,639,678.91   |
| 9.CARROLL     | 312,994.25    | 1,873,525.76    | 58.MARION       | 381,120.83     | 2,423,947.56    |
| 10.CARTER     | 490,119.53    | 3,059,174.12    | 59.MARSHALL     | 330,271.46     | 1,978,132.06    |
| 11.CHEATHAM   | 328,547.57    | 2,175,094.34    | 60.MAURY        | 1,165,424.21   | 7,197,497.08    |
| 12.CHESTER    | 149,034.12    | 991,733.88      | 61.MEIGS        | 37,424.86      | 250,937.59      |
| 13.CLAIBORNE  | 216,404.49    | 1,403,615.10    | 62.MONROE       | 525,746.86     | 3,344,017.45    |
| 14.CLAY       | 60,423.27     | 480,408.20      | 63.MONTGOMERY   | 2,843,561.85   | 16,915,488.52   |
| 15.COCKE      | 480,535.45    | 3,044,194.56    | 64.MOORE        | 32,125.04      | 220,426.47      |
| 16.COFFEE     | 861,238.87    | 5,408,733.91    | 65.MORGAN       | 79,113.24      | 466,203.87      |
| 17.CROCKETT   | 74,376.41     | 516,962.64      | 66.OBION        | 619,682.49     | 3,818,682.48    |
| 18.CUMBERLAND | 1,065,319.44  | 6,737,660.18    | 67.OVERTON      | 180,062.62     | 1,168,475.27    |
| 19.DAVIDSON   | 18,057,621.18 | 110,084,212.50  | 68.PERRY        | 56,672.53      | 363,148.40      |
| 20.DECATUR    | 150,479.16    | 897,056.18      | 69.PICKETT      | 42,553.52      | 374,611.97      |
| 21.DEKALB     | 105,602.77    | 696,721.69      | 70.POLK         | 85,042.15      | 654,876.34      |
| 22.DICKSON    | 1,002,866.81  | 6,323,748.08    | 71.PUTNAM       | 1,856,370.98   | 11,023,546.49   |
| 23.DYER       | 733,062.72    | 4,397,310.51    | 72.RHEA         | 317,218.52     | 1,966,937.18    |
| 24.FAYETTE    | 205,287.19    | 1,417,300.34    | 73.ROANE        | 746,102.39     | 5,283,906.24    |
| 25.FENTRESS   | 180,061.94    | 1,146,396.66    | 74.ROBERTSON    | 762,717.39     | 4,868,131.39    |
| 26.FRANKLIN   | 439,988.58    | 2,740,312.21    | 75.RUTHERFORD   | 5,033,511.39   | 30,316,468.78   |
| 27.GIBSON     | 537,567.75    | 3,360,120.36    | 76.SCOTT        | 233,688.02     | 1,446,471.11    |
| 28.GILES      | 374,387.99    | 2,348,058.34    | 77.SEQUATCHIE   | 106,770.83     | 723,520.38      |
| 29.GRAINGER   | 102,907.01    | 708,708.41      | 78.SEVIER       | 4,683,797.31   | 30,531,352.83   |
| 30.GREENE     | 1,046,632.78  | 6,319,587.99    | 79.SHELBY       | 18,596,764.19  | 111,579,177.99  |
| 31.GRUNDY     | 77,615.14     | 515,794.93      | 80.SMITH        | 191,127.37     | 1,235,085.52    |
| 32.HAMBLEN    | 1,386,319.88  | 8,313,164.57    | 81.STEWART      | 80,809.46      | 566,223.31      |
| 33.HAMILTON   | 7,277,030.77  | 43,817,448.73   | 82.SULLIVAN     | 2,611,997.81   | 19,374,293.93   |
| 34.HANCOCK    | 20,746.25     | 134,571.62      | 83.SUMNER       | 1,928,074.88   | 10,749,679.47   |
| 35.HARDEMAN   | 250,019.67    | 1,574,919.50    | 84.TIPTON       | 414,362.31     | 2,710,766.10    |
| 36.HARDIN     | 386,482.55    | 2,378,491.78    | 85.TROUSDALE    | 46,654.45      | 305,187.84      |
| 37.HAWKINS    | 540,779.66    | 3,284,643.16    | 86.UNICOI       | 146,921.70     | 939,099.19      |
| 38.HAYWOOD    | 174,517.00    | 1,108,946.44    | 87.UNION        | 82,367.31      | 533,259.76      |
| 39.HENDERSON  | 382,648.44    | 2,561,269.23    | 88.VAN BUREN    | 26,878.61      | 236,397.22      |
| 40.HENRY      | 489,837.45    | 3,098,102.89    | 89.WARREN       | 698,331.76     | 4,161,418.93    |
| 41.HICKMAN    | 147,893.61    | 924,999.84      | 90.WASHINGTON   | 2,992,052.70   | 17,264,684.85   |
| 42.HOUSTON    | 65,259.57     | 385,344.03      | 91.WAYNE        | 128,305.94     | 813,235.00      |
| 43.HUMPHREYS  | 229,610.62    | 1,422,237.76    | 92.WEAKLEY      | 366,149.42     | 2,369,668.21    |
| 44.JACKSON    | 53,630.91     | 325,204.97      | 93.WHITE        | 267,679.12     | 1,590,793.34    |
| 45.JEFFERSON  | 491,102.02    | 3,085,730.57    | 94.WILLIAMSON   | 4,622,289.27   | 26,197,044.12   |
| 46.JOHNSON    | 82,474.73     | 514,311.29      | 95.WILSON       | 1,440,304.10   | 9,388,456.50    |
| 47.KNOX       | 11,291,252.77 | 65,998,096.82   | 96.OUT OF STATE | 15,971,755.40  | 103,270,518.93  |
| 48.LAKE       | 34,939.50     | 287,313.41      |                 |                |                 |
| 49.LAUDERDALE | 255,993.05    | 1,562,854.65    | TOTALS          | 133,676,934.79 | 820,401,433.53  |

**TENNESSEE DEPARTMENT OF REVENUE**  
**SALES AND USE TAX BY CLASSIFICATION**  
**FISCAL YEAR 2004-2005**

Page # 15

| CLASSIFICATION                             | DECEMBER          |                  | JULY-DECEMBER      |                  |
|--|-------------------|------------------|--------------------|------------------|
|  | AMOUNT            | PERCENT OF TOTAL | AMOUNT             | PERCENT OF TOTAL |
| <b>RETAIL TRADE</b>                        |                   |                  |                    |                  |
| <b>BUILDING MATERIALS</b>                  |                   |                  |                    |                  |
| Lumber and Other Bldg. Materials           | 21,084,351        | 4.46%            | 145,797,165        | 4.97%            |
| Paint, Glass and Wallpaper Stores          | 686,202           | 0.15%            | 4,886,830          | 0.17%            |
| Hardware Stores                            | 2,948,521         | 0.62%            | 19,470,172         | 0.66%            |
| Retail Nurseries & Garden Stores           | 933,798           | 0.20%            | 6,984,906          | 0.24%            |
| Mobile Home Dealers                        | 732,649           | 0.16%            | 4,692,606          | 0.16%            |
| <b>SUBTOTAL</b>                            | <b>26,385,522</b> | <b>5.58%</b>     | <b>181,831,679</b> | <b>6.20%</b>     |
| <b>GENERAL MERCHANDISE</b>                 |                   |                  |                    |                  |
| Department Stores                          | 56,585,395        | 11.97%           | 290,199,192        | 9.90%            |
| Variety Stores                             | 4,782,250         | 1.01%            | 25,879,161         | 0.88%            |
| Miscellaneous General Merchandise          | 6,518,939         | 1.38%            | 36,271,404         | 1.24%            |
| <b>SUBTOTAL</b>                            | <b>67,886,584</b> | <b>14.36%</b>    | <b>352,349,757</b> | <b>12.02%</b>    |
| <b>FOOD STORES</b>                         |                   |                  |                    |                  |
| Grocery Stores                             | 36,124,377        | 7.64%            | 232,029,602        | 7.91%            |
| Meat & Fish Markets                        | 201,181           | 0.04%            | 754,595            | 0.03%            |
| Fruit & Vegetable                          | 206,341           | 0.04%            | 1,430,536          | 0.05%            |
| Candy, Nut & Confectionery                 | 126,748           | 0.03%            | 712,356            | 0.02%            |
| Dairy Products Stores                      | 36,458            | 0.01%            | 297,055            | 0.01%            |
| Retail Bakeries                            | 366,749           | 0.08%            | 2,336,971          | 0.08%            |
| Miscellaneous Food Stores                  | 982,681           | 0.21%            | 6,089,545          | 0.21%            |
| <b>SUBTOTAL</b>                            | <b>38,044,534</b> | <b>8.05%</b>     | <b>243,650,659</b> | <b>8.31%</b>     |
| <b>AUTO DEALERS &amp; SERVICE STATIONS</b> |                   |                  |                    |                  |
| Motor Vehicle Dealers, New & Used          | 37,327,857        | 7.90%            | 264,832,689        | 9.03%            |
| Motor Vehicle Dealers, Used Car            | 8,845,610         | 1.87%            | 58,515,706         | 2.00%            |
| Auto & Home Supply Stores                  | 5,884,961         | 1.25%            | 38,672,297         | 1.32%            |
| Gasoline Service Stations                  | 3,398,960         | 0.72%            | 22,086,564         | 0.75%            |
| Boat Dealers                               | 155,442           | 0.03%            | 2,142,923          | 0.07%            |
| Recreational Vehicle Dealers               | 205,272           | 0.04%            | 1,528,869          | 0.05%            |
| Motorcycle Dealers                         | 665,752           | 0.14%            | 5,758,421          | 0.20%            |
| Automotive, N.E.C                          | 1,977,669         | 0.42%            | 16,343,288         | 0.56%            |
| <b>SUBTOTAL</b>                            | <b>58,461,522</b> | <b>12.37%</b>    | <b>409,880,756</b> | <b>13.98%</b>    |
| <b>APPAREL &amp; ACCESSORY STORES</b>      |                   |                  |                    |                  |
| Men's & Boy's Clothing                     | 1,133,748         | 0.24%            | 5,691,102          | 0.19%            |
| Women's Clothing                           | 2,461,067         | 0.52%            | 14,040,095         | 0.48%            |
| Women's Accessory & Specialty              | 1,025,436         | 0.22%            | 5,464,881          | 0.19%            |
| Children's & Infants' Wear Stores          | 856,034           | 0.18%            | 4,690,020          | 0.16%            |
| Family Clothing Stores                     | 6,718,631         | 1.42%            | 33,000,667         | 1.13%            |
| Shoe Stores                                | 2,096,577         | 0.44%            | 12,769,546         | 0.44%            |
| Miscellaneous Apparel & Accessory          | 2,580,471         | 0.55%            | 13,447,763         | 0.46%            |
| <b>SUBTOTAL</b>                            | <b>16,871,964</b> | <b>3.57%</b>     | <b>89,104,073</b>  | <b>3.04%</b>     |
| <b>FURNITURE AND HOME FURNISHINGS</b>      |                   |                  |                    |                  |
| Furniture Stores                           | 5,780,228         | 1.22%            | 32,750,457         | 1.12%            |
| Home Furnishings                           | 3,585,866         | 0.76%            | 19,869,775         | 0.68%            |
| Household Appliance Stores                 | 1,204,102         | 0.25%            | 6,314,257          | 0.22%            |
| Radio, Television & Musical Instrument     | 7,676,560         | 1.62%            | 45,026,337         | 1.54%            |
| <b>SUBTOTAL</b>                            | <b>18,246,756</b> | <b>3.86%</b>     | <b>103,960,826</b> | <b>3.55%</b>     |
| <b>EATING &amp; DRINKING PLACES</b>        |                   |                  |                    |                  |
| Eating Places                              | 39,298,413        | 8.32%            | 251,563,050        | 8.58%            |
| Drinking Places                            | 934,490           | 0.20%            | 5,861,438          | 0.20%            |
| <b>SUBTOTAL</b>                            | <b>40,232,903</b> | <b>8.51%</b>     | <b>257,424,488</b> | <b>8.78%</b>     |



**TENNESSEE DEPARTMENT OF REVENUE  
SALES AND USE TAX BY CLASSIFICATION  
FISCAL YEAR 2004-2005**

| CLASSIFICATION                               | DECEMBER           |                  | JULY-DECEMBER        |                  |
|--|--------------------|------------------|----------------------|------------------|
|  | AMOUNT             | PERCENT OF TOTAL | AMOUNT               | PERCENT OF TOTAL |
| <b>MISCELLANEOUS RETAIL STORES</b>           |                    |                  |                      |                  |
| Drug Stores                                  | 3,975,013          | 0.84%            | 23,442,598           | 0.80%            |
| Liquor Stores                                | 2,776,147          | 0.59%            | 15,049,258           | 0.51%            |
| Used Merchandise etc.                        | 1,423,579          | 0.30%            | 7,742,270            | 0.26%            |
| Sporting Goods & Bicycle Shops               | 2,235,215          | 0.47%            | 14,206,631           | 0.48%            |
| Book Stores                                  | 1,480,094          | 0.31%            | 8,432,165            | 0.29%            |
| Stationery Stores                            | 1,538,234          | 0.33%            | 9,390,616            | 0.32%            |
| Jewelry Stores                               | 2,211,918          | 0.47%            | 10,055,728           | 0.34%            |
| Hobby, Toy & Game                            | 2,550,881          | 0.54%            | 10,199,668           | 0.35%            |
| Camera & Photographic Supply                 | 281,312            | 0.06%            | 1,382,337            | 0.05%            |
| Gift, Novelty & Souvenir                     | 2,902,689          | 0.61%            | 17,061,728           | 0.58%            |
| Luggage & Leather Goods                      | 144,603            | 0.03%            | 719,532              | 0.02%            |
| Sewing, Needlework & Piece Goods             | 511,687            | 0.11%            | 2,501,366            | 0.09%            |
| Catalogue & Mail Order Houses                | 2,080,239          | 0.44%            | 10,430,199           | 0.36%            |
| Automatic Merchandising Machines             | 248,773            | 0.05%            | 9,499,416            | 0.32%            |
| Direct Selling Establishments                | 2,061,336          | 0.44%            | 9,970,177            | 0.34%            |
| Fuel Dealers                                 | 819,728            | 0.17%            | 4,135,651            | 0.14%            |
| Florists                                     | 659,966            | 0.14%            | 3,711,586            | 0.13%            |
| Tobacco Stores and Stands                    | 1,123,150          | 0.24%            | 7,022,031            | 0.24%            |
| News Dealers & Newsstands                    | 4,435              | 0.00%            | 27,279               | 0.00%            |
| Optical Goods Stores                         | 19,629             | 0.00%            | 128,028              | 0.00%            |
| Miscellaneous Retail, N.E.C.                 | 11,199,792         | 2.37%            | 74,142,514           | 2.53%            |
| <b>SUBTOTAL</b>                              | <b>40,248,417</b>  | <b>8.52%</b>     | <b>239,250,779</b>   | <b>8.16%</b>     |
| <b>TOTAL RETAIL</b>                          | <b>306,378,202</b> | <b>64.83%</b>    | <b>1,877,453,018</b> | <b>64.04%</b>    |
| <b>SERVICES</b>                              |                    |                  |                      |                  |
| HOTELS & LODGING PLACES                      | 10,280,522         | 2.18%            | 71,329,226           | 2.43%            |
| PERSONAL SERVICES                            | 3,995,263          | 0.85%            | 24,402,393           | 0.83%            |
| BUSINESS SERVICES                            | 17,309,963         | 3.66%            | 105,042,519          | 3.58%            |
| AUTO REPAIR, SERVICES & PARKING              | 12,096,987         | 2.56%            | 79,899,420           | 2.73%            |
| MISCELLANEOUS REPAIR SERVICES                | 1,830,910          | 0.39%            | 12,204,913           | 0.42%            |
| MOTION PICTURES                              | 1,977,639          | 0.42%            | 11,497,843           | 0.39%            |
| AMUSEMENT SERVICES                           | 3,525,457          | 0.75%            | 27,043,888           | 0.92%            |
| HEALTH SERVICES                              | 865,930            | 0.18%            | 5,214,960            | 0.18%            |
| OTHER SERVICES                               | 1,915,294          | 0.41%            | 16,155,914           | 0.55%            |
| <b>TOTAL SERVICES</b>                        | <b>53,797,965</b>  | <b>11.38%</b>    | <b>352,791,076</b>   | <b>12.03%</b>    |
| <b>AGRICULTURE, FORESTRY, FISHING</b>        | <b>408,734</b>     | <b>0.09%</b>     | <b>2,820,776</b>     | <b>0.10%</b>     |
| <b>MINING</b>                                | <b>443,653</b>     | <b>0.09%</b>     | <b>2,845,443</b>     | <b>0.10%</b>     |
| <b>CONSTRUCTION</b>                          | <b>3,358,580</b>   | <b>0.71%</b>     | <b>21,021,759</b>    | <b>0.72%</b>     |
| <b>MANUFACTURING</b>                         | <b>20,892,261</b>  | <b>4.42%</b>     | <b>138,831,674</b>   | <b>4.74%</b>     |
| <b>TRANSPORTATION</b>                        | <b>4,322,906</b>   | <b>0.91%</b>     | <b>16,388,426</b>    | <b>0.56%</b>     |
| <b>COMMUNICATIONS</b>                        | <b>33,125,606</b>  | <b>7.01%</b>     | <b>197,684,058</b>   | <b>6.74%</b>     |
| <b>ELECTRIC, GAS &amp; SANITARY SERVICES</b> | <b>14,209,643</b>  | <b>3.01%</b>     | <b>87,045,285</b>    | <b>2.97%</b>     |
| <b>WHOLESALE TRADE</b>                       | <b>26,392,633</b>  | <b>5.58%</b>     | <b>172,580,385</b>   | <b>5.89%</b>     |
| <b>FINANCE, INSURANCE, REAL ESTATE</b>       | <b>738,616</b>     | <b>0.16%</b>     | <b>4,958,261</b>     | <b>0.17%</b>     |
| <b>TOTAL NON-RETAIL, NON SERVICES</b>        | <b>103,892,631</b> | <b>21.98%</b>    | <b>644,176,068</b>   | <b>21.97%</b>    |
| <b>COUNTY CLERK</b>                          | <b>7,860,003</b>   | <b>1.66%</b>     | <b>55,053,586</b>    | <b>1.88%</b>     |
| <b>CONSUMER USE TAX</b>                      | <b>663,489</b>     | <b>0.14%</b>     | <b>2,330,744</b>     | <b>0.08%</b>     |
| <b>GRAND TOTAL</b>                           | <b>472,592,289</b> | <b>100.00%</b>   | <b>2,931,804,492</b> | <b>100.00%</b>   |