

Appendix F. Cities: Effect on Local Option Sales Tax Revenue of Eliminating Uniform 2.25% Rate Option or Adopting a Population-based Distribution.

City	2017 Actual				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Uniform 2.25% Eliminated*				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Destination-based Distribution				Fiscal Year 2016-17 Estimate if Rule 129 Enforced and Population-based Distribution			
	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference	Uniform 2.25% Distribution	50% Earmarked for K12 Education LESS 1% for Trustees	Remaining 50% LESS 2% for Trustees	Difference
Three Way	\$ 53,760	\$ 26,611	\$ 26,343	\$ 26,891	\$ 62,811	\$ 62,176	\$ 35,834	\$ 103,820	\$ 51,391	\$ 50,872	\$ 24,529	\$ 105,982	\$ 52,461	\$ 51,931	\$ 25,589	
Tiptonville	\$ 69,584	\$ 34,444	\$ 34,096	\$ 86,041	\$ 42,590	\$ 42,160	\$ 8,064	\$ 70,397	\$ 34,846	\$ 34,494	\$ 398	\$ 245,766	\$ 121,654	\$ 120,425	\$ 86,329	
Toone	\$ 3,659	\$ 1,811	\$ 1,793	\$ 12,771	\$ 6,322	\$ 6,258	\$ 4,465	\$ 10,449	\$ 5,172	\$ 5,120	\$ 3,327	\$ 20,899	\$ 10,345	\$ 10,240	\$ 8,447	
Townsend	\$ 144,097	\$ 71,328	\$ 70,607	\$ 66,930	\$ 33,130	\$ 32,796	\$ (37,812)	\$ 54,761	\$ 27,107	\$ 26,833	\$ (43,775)	\$ 27,783	\$ 13,753	\$ 13,614	\$ (56,994)	
Tracy City	\$ 48,012	\$ 23,766	\$ 23,526	\$ 48,918	\$ 24,214	\$ 23,970	\$ 444	\$ 48,918	\$ 24,214	\$ 23,970	\$ 444	\$ 84,928	\$ 42,039	\$ 41,615	\$ 18,089	
Trenton	\$ 201,328	\$ 99,657	\$ 98,651	\$ 212,613	\$ 105,243	\$ 104,180	\$ 5,529	\$ 173,956	\$ 86,108	\$ 85,238	\$ (13,412)	\$ 247,821	\$ 122,671	\$ 121,432	\$ 22,782	
Trezevant	\$ 17,013	\$ 8,422	\$ 8,337	\$ 32,634	\$ 16,154	\$ 15,990	\$ 7,654	\$ 26,700	\$ 13,217	\$ 13,083	\$ 4,747	\$ 49,363	\$ 24,435	\$ 24,188	\$ 15,852	
Trimble	\$ 4,907	\$ 2,429	\$ 2,404	\$ 28,767	\$ 14,240	\$ 14,096	\$ 11,651	\$ 23,536	\$ 11,651	\$ 11,533	\$ 9,129	\$ 37,504	\$ 18,564	\$ 18,377	\$ 15,973	
Troy	\$ 62,698	\$ 31,035	\$ 30,722	\$ 87,134	\$ 43,131	\$ 42,696	\$ 11,974	\$ 71,291	\$ 35,289	\$ 34,933	\$ 4,211	\$ 82,322	\$ 40,749	\$ 40,338	\$ 9,616	
Tulahoma	\$ 1,599,960	\$ 791,980	\$ 783,980	\$ 1,441,514	\$ 713,550	\$ 706,342	\$ (77,638)	\$ 1,179,421	\$ 583,813	\$ 577,916	\$ (206,064)	\$ 1,128,699	\$ 558,706	\$ 553,062	\$ (230,918)	
Tusculum	\$ 22,958	\$ 11,364	\$ 11,249	\$ 122,845	\$ 60,808	\$ 60,194	\$ 48,945	\$ 100,510	\$ 49,752	\$ 49,250	\$ 38,000	\$ 157,053	\$ 77,741	\$ 76,956	\$ 65,707	
Unicoi	\$ 195,390	\$ 96,718	\$ 95,741	\$ 245,692	\$ 121,618	\$ 120,389	\$ 24,648	\$ 201,021	\$ 99,505	\$ 98,500	\$ 2,759	\$ 219,080	\$ 108,445	\$ 107,349	\$ 11,608	
Union City	\$ 1,067,475	\$ 528,400	\$ 523,063	\$ 717,906	\$ 355,363	\$ 351,774	\$ (171,289)	\$ 587,378	\$ 290,752	\$ 287,815	\$ (235,248)	\$ 637,515	\$ 315,570	\$ 312,382	\$ (210,681)	
Vanleer	\$ 18,590	\$ 9,202	\$ 9,109	\$ 16,448	\$ 8,142	\$ 8,060	\$ (1,049)	\$ 13,458	\$ 6,662	\$ 6,594	\$ (2,515)	\$ 22,515	\$ 11,145	\$ 11,032	\$ 1,923	
Viola	\$ 117	\$ 58	\$ 57	\$ 2,967	\$ 1,469	\$ 1,454	\$ 1,396	\$ 2,427	\$ 1,202	\$ 1,189	\$ 1,132	\$ 7,341	\$ 3,634	\$ 3,597	\$ 3,540	
Vonore	\$ 177,042	\$ 87,636	\$ 86,751	\$ 107,164	\$ 53,046	\$ 52,510	\$ (34,240)	\$ 107,164	\$ 53,046	\$ 52,510	\$ (34,240)	\$ 89,726	\$ 44,414	\$ 43,966	\$ (42,785)	
Walden	\$ 29,551	\$ 14,628	\$ 14,480	\$ 192,397	\$ 95,236	\$ 94,275	\$ 79,794	\$ 192,397	\$ 95,236	\$ 94,275	\$ 79,794	\$ 131,662	\$ 65,173	\$ 64,514	\$ 50,034	
Wartburg	\$ 108,365	\$ 53,641	\$ 53,099	\$ 63,469	\$ 31,417	\$ 31,100	\$ (21,999)	\$ 51,929	\$ 25,705	\$ 25,445	\$ (27,653)	\$ 53,471	\$ 26,468	\$ 26,201	\$ (26,898)	
Wartrace	\$ 6,999	\$ 3,464	\$ 3,429	\$ 28,046	\$ 13,883	\$ 13,743	\$ 10,313	\$ 22,947	\$ 11,359	\$ 11,244	\$ 7,814	\$ 38,073	\$ 18,846	\$ 18,656	\$ 15,226	
Watauga	\$ 15,323	\$ 7,585	\$ 7,508	\$ 15,046	\$ 7,448	\$ 7,373	\$ (136)	\$ 12,311	\$ 6,094	\$ 6,032	\$ (1,476)	\$ 25,776	\$ 12,759	\$ 12,630	\$ 5,122	
Watertown	\$ 48,513	\$ 24,014	\$ 23,771	\$ 59,562	\$ 29,483	\$ 29,185	\$ 5,414	\$ 59,562	\$ 29,483	\$ 29,185	\$ 5,414	\$ 86,478	\$ 42,807	\$ 42,374	\$ 18,603	
Waverly	\$ 316,182	\$ 156,510	\$ 154,929	\$ 270,004	\$ 133,652	\$ 132,302	\$ (22,627)	\$ 220,913	\$ 109,352	\$ 108,247	\$ (46,682)	\$ 243,182	\$ 120,375	\$ 119,159	\$ (35,770)	
Waynesboro	\$ 134,750	\$ 66,701	\$ 66,027	\$ 143,705	\$ 71,134	\$ 70,415	\$ 4,388	\$ 117,577	\$ 58,200	\$ 57,613	\$ (8,415)	\$ 144,611	\$ 71,583	\$ 70,860	\$ 4,832	
Westmoreland	\$ 106,593	\$ 52,764	\$ 52,231	\$ 99,648	\$ 49,326	\$ 48,828	\$ (3,403)	\$ 99,648	\$ 49,326	\$ 48,828	\$ (3,403)	\$ 129,739	\$ 64,221	\$ 63,572	\$ 11,342	
White Bluff	\$ 122,796	\$ 60,784	\$ 60,170	\$ 156,268	\$ 77,353	\$ 76,572	\$ 16,401	\$ 127,856	\$ 62,289	\$ 62,649	\$ 2,479	\$ 186,852	\$ 92,492	\$ 91,558	\$ 31,387	
White House	\$ 818,765	\$ 405,288	\$ 401,195	\$ 924,492	\$ 457,624	\$ 453,001	\$ 51,806	\$ 756,403	\$ 374,419	\$ 370,637	\$ (30,557)	\$ 640,687	\$ 317,140	\$ 313,937	\$ (87,258)	
White Pine	\$ 142,664	\$ 70,619	\$ 69,905	\$ 137,161	\$ 67,894	\$ 67,209	\$ (2,697)	\$ 112,222	\$ 55,550	\$ 54,989	\$ (14,916)	\$ 130,034	\$ 64,367	\$ 63,717	\$ (6,189)	
Whiteville	\$ 58,703	\$ 29,058	\$ 28,764	\$ 54,308	\$ 26,883	\$ 26,611	\$ (2,153)	\$ 44,434	\$ 21,995	\$ 21,773	\$ (6,992)	\$ 251,027	\$ 124,258	\$ 123,003	\$ 94,239	
Whitwell	\$ 85,141	\$ 42,145	\$ 41,719	\$ 111,140	\$ 55,015	\$ 54,459	\$ 12,740	\$ 90,933	\$ 45,012	\$ 44,557	\$ 2,838	\$ 102,186	\$ 50,582	\$ 50,071	\$ 8,352	
Williston	\$ 2,581	\$ 1,278	\$ 1,265	\$ 15,571	\$ 7,708	\$ 7,630	\$ 6,365	\$ 15,571	\$ 7,708	\$ 7,630	\$ 6,365	\$ 23,436	\$ 11,601	\$ 11,483	\$ 10,219	
Winchester	\$ 576,528	\$ 285,381	\$ 282,499	\$ 555,100	\$ 274,775	\$ 271,999	\$ (10,499)	\$ 555,100	\$ 274,775	\$ 271,999	\$ (10,499)	\$ 524,234	\$ 259,496	\$ 256,875	\$ (25,624)	
Winfield	\$ 25,741	\$ 12,742	\$ 12,613	\$ 35,781	\$ 17,711	\$ 17,532	\$ 4,920	\$ 35,781	\$ 17,711	\$ 17,532	\$ 4,920	\$ 56,293	\$ 27,865	\$ 27,584	\$ 14,971	
Woodbury	\$ 109,018	\$ 53,964	\$ 53,419	\$ 87,215	\$ 43,171	\$ 42,735	\$ (10,684)	\$ 112,134	\$ 55,506	\$ 54,945	\$ 1,526	\$ 156,849	\$ 77,640	\$ 76,856	\$ 23,437	
Woodland Mills	\$ 874	\$ 433	\$ 428	\$ 19,296	\$ 9,552	\$ 9,455	\$ 9,027	\$ 15,788	\$ 7,815	\$ 7,736	\$ 7,308	\$ 22,632	\$ 11,203	\$ 11,090	\$ 10,661	
Yorkville	\$ 2,308	\$ 1,142	\$ 1,131	\$ 18,043	\$ 8,931	\$ 8,841	\$ 7,710	\$ 14,763	\$ 7,308	\$ 7,234	\$ 6,103	\$ 17,536	\$ 8,680	\$ 8,593	\$ 7,462	
TOTAL	\$ 254,521,688	\$ 125,988,235	\$ 124,715,627	\$ 230,967,130	\$ 114,328,730	\$ 113,173,894	\$ (11,541,733)	\$ 210,174,704	\$ 104,036,478	\$ 102,985,605	\$ (21,730,022)	\$ 191,964,434	\$ 95,022,395	\$ 94,062,573	\$ (30,653,054)	
Metros	\$ 50,760,455	\$ 25,126,425	\$ 24,872,623	\$ 46,754,082	\$ 23,143,271	\$ 22,909,500	\$ (1,963,123)	\$ 46,710,905	\$ 23,121,898	\$ 22,888,344	\$ (1,984,279)	\$ 38,052,995	\$ 18,836,233	\$ 18,645,968	\$ (6,226,655)	
TOTAL + Metros	\$ 305,282,142	\$ 151,114,660	\$ 149,588,250	\$ 277,721,212	\$ 137,472,000	\$ 136,083,394	\$ (13,504,856)	\$ 256,885,609	\$ 127,158,377	\$ 125,873,949	\$ (23,714,301)	\$ 230,017,429	\$ 113,858,628	\$ 112,708,540	\$ (36,879,709)	

*TACIR staff estimate using household income data from the US Census, which is highly correlated to sales, adjusted for the 20.8% of sales that are business to business sales, calculated from the Department of Revenue Collection Summary for fiscal year 2017-18.