

Table 3. Restrictions on Use of State-Shared Tax Revenue, Fiscal Year 2016-17.

Tax	Recipient	Restriction	% Restricted	Amount Restricted	Tennessee Code Annotated
Coal Severance	Counties	Education	100%	\$ 298,860	TCA 67-7-110(b)
		Highway/Stream Cleaning		298,860	
Gasoline	Counties	Roads, Bridges, and Mass Transit	100%	170,192,972	TCA 54-4-101 and 54-4-103
Gasoline Inspection	Counties	Roads and Streets	100%	4,578,996	TCA 67-3-906(b)(3)
	Cities			7,437,996	
Mineral Severance	Counties	Roads	100%	5,317,231	TCA 67-7-207
Mixed Drink	LEAs*	Education	50%	1,861,226	TCA 57-4-306
				50,249,576	
Motor Fuel Diesel	Counties	Roads, Bridges, and Mass Transit	100%	30,987,850	TCA 67-3-905
Tire Tax	Counties	Waste Tires	100%	4,820,806	TCA 67-4-1610
COUNTIES				\$ 216,495,575	
CITES				\$ 7,437,996	
LOCAL ED. AGENCIES				\$ 52,110,802	
TOTAL				\$ 276,044,373	

Source: Tennessee Code Annotated.

Note: The \$276,044, 373 in restricted state-shared revenue is included in the \$1.3 billion in state-shared revenues distributed to counties and cities from Tables 1 and 2.

*Local Education Agencies