

**Table 1. Apportionment of State-Shared Taxes to the State, Cities, and Counties  
Fiscal Year 2016-17 (Revised).**

<b>Tax</b>	<b>State</b>	<b>Percent</b>	<b>Counties</b>	<b>Percent</b>	<b>Cities</b>	<b>Percent</b>	<b>Total</b>
Sales and Use <sup>1</sup>	\$ 8,137,180,400	95.2%	\$ 5,237,322	0.1%	\$ 401,328,019	4.7%	\$ 8,543,745,741
Franchise and Excise	2,557,609,023	98.5%	29,637,638	1.1%	10,181,351	0.4%	2,597,428,012
Gasoline	414,298,347	61.8%	170,531,972	25.4%	85,265,986	12.7%	670,096,305
TVA PILOTs	202,370,241	59.0%	99,201,346	28.9%	41,237,328	12.0%	342,808,915
Business Tax	174,802,370	44.0%	116,408,684	29.3%	106,237,386	26.7%	397,448,440
Hall Income	164,586,446	65.8%	16,048,759	6.4%	69,341,762	27.7%	249,976,967
Motor Fuel <sup>2</sup>	130,992,549	73.8%	30,987,850	17.5%	15,500,176	8.7%	177,480,575
Mixed Drink <sup>3</sup>	52,110,802	50.0%	1,861,246	1.8%	50,250,124	48.2%	104,222,172
Gasoline Inspection (Special Petroleum)	56,264,315	82.4%	4,699,000	6.9%	7,318,000	10.7%	68,281,315
Alcoholic Beverage	55,400,606	83.0%	11,316,118	17.0%	-	0.0%	66,716,724
Beer Wholesale <sup>4</sup>	2,416,845	3.5%	9,480,333	13.7%	57,155,536	82.8%	69,052,714
Tire and Used Oil Tax	15,871,421	76.7%	4,820,806	23.3%	-	0.0%	20,692,227
Beer Excise	14,469,448	80.8%	1,724,036	9.6%	1,724,036	9.6%	17,917,520
Mineral Severance	173,218	3.2%	5,317,231	96.8%	-	0.0%	5,490,448
Oil & Natural Gas Severance	437,157	66.7%	218,579	33.3%	-	0.0%	655,736
Coal Severance	6,986	1.2%	597,720	98.8%	-	0.0%	604,706
Fantasy Sports	192,985	80.0%	48,246	20.0%	-	0.0%	241,231
<b>Total</b>	<b>\$ 11,979,183,159</b>	<b>89.8%</b>	<b>\$ 508,136,886</b>	<b>3.8%</b>	<b>\$ 845,539,704</b>	<b>6.3%</b>	<b>\$ 13,332,618,517</b>

Sources: Tennessee Department of Revenue (Fiscal Year 2017 Annual Report), Tennessee Malt Beverage Association, Budget of the State of Tennessee.

<sup>1</sup>Of the state's Sales and Use Tax revenue, \$4,923,312,200 was distributed to the State's Education Fund.

<sup>2</sup>"Motor Fuel" is diesel, liquefied gas, compressed natural gas, and liquefied petroleum.

<sup>3</sup>All \$52,110,802 of the state's Mixed Drink Tax revenue was distributed to the state's Education Fund.

<sup>4</sup>The wholesale beer tax is not collected or distributed by the Department of Revenue.