

Table 2. Basis of Apportionment of State Shared Taxes, Fiscal Year 2016-2017.

	Recipient	Fiscal Year 2016-2017 Amount	Population	Situs	Acreage	Equal Share	Other	Tennessee Code Annotated (TCA)
Alcoholic Beverage	Counties	\$ 11,316,118	75%		25%			TCA 57-3-306(b)(1) and 57-3-306(c)
Bank Excise	Counties	29,637,638		100%				TCA 67-4-2017 (a)(1)(A)
	Cities	10,181,351		100%				
Beer Excise	Counties	1,724,036				100%		TCA 57-5-205(1)
	Cities	1,724,036	100%					
Beer Wholesale	Counties	9,480,333		100%				57-6-103(c)
	Cities	57,155,536		100%				
Coal Severance	Counties	597,720		100%				TCA 67-7-110
Crude Oil & Natural Gas Severance	Counties	218,579		100%				TCA 60-1-301(b)
Fantasy Sports	Counties	48,246	100%					TCA 67-4-905(2)
Gasoline	Counties	170,531,972	25%		25%	50%		67-3-901(l)(1)
	Cities	85,265,986	100%					67-3-901 (l)(2)
Gasoline Inspection	Counties	4,699,000	100%					TCA 67-3-906(b)(3)
	Cities	7,318,000	100%					
Business Tax	Counties	116,408,684		100%				TCA 67-4-724(a)(1)-(2)
	Cities	106,237,386		100%				TCA 67-4-724(b)(1)-(2)
Hall Income Tax	Counties	16,048,759		100%				TCA 67-2-119(b)-(c)
	Cities	69,341,762		100%				
Mineral Severance	Counties	5,317,231		100%				TCA 67-7-201(a); TCA 67-7-207
Mixed Drink	Counties	1,861,246		100%				TCA 57-4-306(a)(2)-(i)
	Cities	50,250,124		100%				
Motor Fuel (Diesel)	Counties	30,987,850	25%		25%	50%		TCA 67-3-905(a)(2)(A)-(C)
	Cities	15,500,176	100%					TCA 67-3-905 (a)(3); TCA 54-4-203(a)
Sales and Use	Counties	5,237,322	\$1,000,000	3,485,258			\$ 752,064	TCA 67-6-103(a)(3)(F) and 67-6-221
	Cities	401,328,019	100%, except Telecommunications				\$ 304,933	TCA 67-6-103(a)(3)(A) TCA 67-6-221
TVA PILOTs	Counties	99,201,346	3/7		3/7 County Acres; 1/7 TVA Acres		\$3,816,477	TCA 67-9-101(a)(2)-(3), 67-9-102(a)(1)(A) and (B), and 67-9-102(a)(1)(C)
	Cities	41,237,328	100%				\$358,098	TCA 67-9-102(a)(1)(D)
<b>COUNTIES TOTAL</b>		<b>\$ 503,316,080</b>	<b>\$ 105,493,520</b>	<b>\$ 183,055,448</b>	<b>\$ 107,714,625</b>	<b>\$ 102,483,947</b>	<b>\$ 4,568,540</b>	
<b>COUNTIES PERCENT</b>		<b>37.3%</b>	<b>16.1%</b>	<b>38.4%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>87.3%</b>	
<b>CITIES TOTAL</b>		<b>\$ 845,539,704</b>	<b>\$ 551,710,514</b>	<b>\$ 293,166,159</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 663,031</b>	
<b>CITIES PERCENT</b>		<b>62.7%</b>	<b>83.9%</b>	<b>61.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>12.7%</b>	
<b>TOTAL</b>		<b>\$1,348,855,784</b>	<b>\$ 657,204,033</b>	<b>\$ 476,221,607</b>	<b>\$ 107,714,625</b>	<b>\$ 102,483,947</b>	<b>\$ 5,231,571</b>	
<b>BASIS OF APPORTIONMENT PERCENT</b>		<b>100%</b>	<b>48.7%</b>	<b>35.3%</b>	<b>8.0%</b>	<b>7.6%</b>	<b>0.4%</b>	

Sources: Tennessee Department of Revenue, Tennessee Code Annotated. FY 2019 Budget of the State of Tennessee A-72 to A-101.