

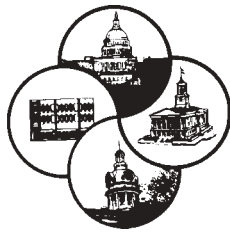
# **Hall I Income Tax Distributions and Local Government Finances**



**Tennessee Advisory Commission  
on Intergovernmental Relations**



**April 2004**



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**The Tennessee Advisory Commission on Intergovernmental Relations**

226 Capitol Boulevard Building • Suite 508 • Nashville, Tennessee 37243

Phone: 615.741.3012 • Fax: 615.532.2443

E-mail: [tacir@state.tn.us](mailto:tacir@state.tn.us) • Website: [www.state.tn.us/tacir](http://www.state.tn.us/tacir)

# Half Income Tax Distributions and Local Government Finances



## TACIR Staff Report

Prepared by:

Stanley Chervin, Ph.D.  
Fiscal Consultant  
Principal Author

and

Harry A. Green, Ph.D.  
Executive Director

Tennessee Advisory Commission  
on Intergovernmental Relations

April 2004

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## Preface

This review of the Hall Income Tax is part of a larger study of state-shared taxes. This study was initiated by a request from the Speaker of the House of Representatives to study fairness in the 13 taxes that are shared with local governments. This comes at an historic time in Tennessee as policy leaders evaluate the fiscal underpinning of state and local governments. Over the past five years there has been considerable anguish and debate on tax reform, fiscal adequacy, and the appropriate fiscal relationship with local governments. For each of the past five legislative sessions, state-shared taxes, in total or part, have been viewed as a solution (or partial solution) to balancing the state budget. Since state-shared taxes are a critical component for funding services in Tennessee, a serious evaluation of goals and purpose is needed.



## Executive Summary

Tennessee's continuing budgetary problems forced newly-elected Governor Bredesen to submit a bare-bones budget for fiscal year 2003-2004. His budget recommendations included a reduction of 9% in all state-shared revenue distributions to local governments. His original recommendations were modified during the 2003 Legislative session and at one point near the end of the session included a reduction in Hall Income Tax distributions to local governments of one-third. For a handful of cities that depend heavily on shared-Hall Income Tax revenue, a reduction of that magnitude would have been severe. Fortunately for those cities facing relatively large cuts in their Hall Income Tax distributions, a last minute amendment was passed that moderated most of the severity of this threatened cut.

The Hall Income Tax is unique in its history, its application, its extreme importance to the operations of a small select list of cities, and in its recent history that reflects extreme collection volatility. All of these unique elements of the tax are investigated in the report that follows.

The tax was first levied in 1929. It imposed a tax of 5% on certain interest and dividend income. As originally passed, none of the revenue was shared with local governments. The Hall Income Tax statutes were substantially revised and rewritten in 1931 and included language that required that 45% of the revenues (or 2.25% of the 5% tax) collected be shared with local governments. The tax rate was increased to 6% in 1937 and the percent shared with local governments reduced to 3/8 (which still provided local governments the equivalent of 2.25% of the 6% tax).

While Hall Tax collections have always reflected some instability, due to the inclusion of dividends in the tax base, collections during the second half of the 1990s and through fiscal year 2003 were extremely volatile. During the last eight fiscal years (starting with fiscal year 1996 and ending with fiscal year 2003), Hall Income Tax collections grew 12.7%, 12%, 25.5%, 0 %, 12.6%, 9.8%, -26.1%, and -20.7%, respectively. This volatility was almost

The Hall Income Tax is unique in its history, its application, its extreme importance to the operations of a small select list of cities, and in its recent history that reflects significant collection volatility.

The primary reason for the volatility in Hall Income Tax collections during the last eight years is the inclusion in the Hall Tax base of mutual fund capital gains distributions.

impossible to predict and made the budget planning process especially difficult for the state and certain small cities.

The primary reason for the volatility in Hall Income Tax collections during the last eight years is the inclusion in the Hall Tax base of mutual fund capital gains distributions. Over the last eight years, capital gains have displayed a roller-coaster behavior and have been the driving force for the instability in Hall Tax collections. While it is unlikely that the original intent of the Hall Income Tax was to tax capital gains, the growth in mutual fund participation by American investors over the last 15 years, combined with the growth in the importance of capital gains to mutual fund earnings over the last eight years, led to the surprising fluctuations in Hall Tax collections (and distributions to local governments) that occurred.

While Hall Tax collections have proven to be volatile, the impact of this volatility has been somewhat muted by the fact that the state and most local governments in Tennessee are not to any significant degree, dependent on such revenue for funding general government operations. The major exception to this general observation involves a select list of generally small cities for whom state-shared Hall Income Tax revenue is extremely important. While there are various ways of gauging the importance of shared-Hall tax collections to city operations, this report, using two different measures of city fiscal operations, identified several cities that are very dependent on such revenue for funding city operations. The five most dependent cities identified in the report are Forrest Hills, Belle Meade, Allardt, Lookout Mountain, and Walden.<sup>1</sup>

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<sup>1</sup> Slayden was also identified but excluded from the list because of errors in reported fiscal data.



## Introduction

In 2003, Governor Bredesen crafted a budget that reflects a significant number of spending reductions. In addition to reductions in direct state program spending, he also recommended cuts in the amount of state revenue shared with local governments. The original recommendation was a reduction of 9% to all state-shared revenue programs. Ultimately the reductions were changed to include:

- no reductions to state-shared highway funds nor TVA-in-lieu taxes,
- a reduction of 7.5% in state-shared sales taxes to cities,
- a 9.0% reduction in state-shared beer and alcohol taxes,
- a 33.3% reduction in state-shared Hall Income Tax revenue.

A late amendment to the Omnibus bill in the Senate offset the original cuts to state-shared revenues by limiting the shared-revenue cuts to no more than 9% for any single local government.<sup>2</sup> This last minute amendment primarily benefited 43 cities that would have been most impacted by the reduction in their share of Hall Income tax revenue (see Appendix Table A1).<sup>3</sup> Thirteen of these cities do not levy a local property tax (see Appendix Table A2).

This review of the Hall Income Tax is part of a larger study of state-shared taxes. This study was initiated by a request from the Speaker of the House of Representatives to study fairness in the 13 taxes that are shared with local governments. This comes at an historic time in Tennessee as policy leaders evaluate the fiscal underpinning of state and local governments. Over the past five years there has been considerable anguish and debate on tax reform, fiscal adequacy, and the appropriate fiscal relationship with local governments. For each of the past five legislative

The last minute amendment to the Omnibus Budget Bill of 2003 benefited 43 cities that would have been most impacted by the reduction in their share of Hall Income Tax revenue.

<sup>2</sup> The hold-harmless process will be funded with money from a “state-shared revenue reduction mitigation account” created by Section 73 of the FY 2003-2004 Omnibus Budget bill (HB 2073).

<sup>3</sup> Note that Final Plan Reduction figures for all cities in the table are less than the originally proposed reduction of 1/3.

The inclusion in the Constitution of language authorizing such an income tax on certain interest and dividends clearly reflects the frustration over a lengthy period of time with difficulties associated with taxing intangible property.

sessions, state-shared taxes, in total or part, have been viewed as a solution (or partial solution) to balancing the state budget. Since state-shared taxes are a critical component for funding services in Tennessee, a serious evaluation of goals and purpose is needed.<sup>4</sup>

## Background

The Hall Income Tax was levied by Chapter 86, Public Acts of 1929.<sup>5</sup> Its introduction and passage were made possible by changes made to the State's Constitution in 1870. Article II, Section 28 of the 1870 Constitution contained language giving the Legislature "power to levy a tax on incomes derived from stocks and bonds that are not taxed ad valorem."<sup>6</sup> The inclusion in the Constitution of language authorizing such an income tax clearly reflects the frustration over a lengthy period of time with difficulties associated with subjecting intangible property to property taxation. The ease with which such property could be concealed from the tax rolls was clear to all.<sup>7</sup> Attempts to amend the Tennessee Constitution to permit a system of classified property taxation had failed, despite recognition that many of the problems associated with taxing intangibles reflected the fact that the Constitution required uniform taxation of all property. The relatively high tax rates at the time would have required that low-interest bearing accounts pay property taxes which would have offset most of the income earned from such accounts.<sup>8</sup>

<sup>4</sup>See *State Tax Sharing, Fairness, and Local Government Finance in Tennessee*, Tennessee Advisory Commission on Intergovernmental Relations, January 2004.

<sup>5</sup>As amended by Chapter 116 which was passed three days after Chapter 86. The tax was held to be constitutional by the Tennessee Supreme Court in *Shields v. Williams*, 159 Tenn. 349 (1929).

<sup>6</sup>Constitution of 1870, Article II, Section 28. Some argue that the intent was merely to allow the taxation of income from U.S. Government Securities (exempt from ad valorem taxes by the US Constitution) and railroad bonds (that the Legislature had made exempt); see Cromer (2001). However, given the language contained in the Constitution, and the fact that interest on U.S. Government bonds could not be taxed by states, it appears that the language was likely chosen to tax all bond interest. See Comptroller of the Treasury, 1966, page 70 of Chapter VI of previous tax study, and Laska (2001).

<sup>7</sup>For an argument that the Hall Income Tax is an ad valorem property tax, see Senator Douglas Henry, *Minutes*, Tennessee Advisory Commission on Intergovernmental Relations, January 6, 2004.

<sup>8</sup>In 1927, the combined state and local property tax rate in Knoxville was \$3.85 per \$100. This tax rate, if applied to a \$1000 bank deposit that was paying 4% interest would create a property tax liability of \$38.50 on an intangible asset that produced only \$40 in income. This result would be the equivalent of an income tax of almost 100%.

The issue of whether the Hall Income Tax was a property tax or an excise tax was an important issue since property taxes were subject to the equality and uniformity provisions of the Constitution. However, Judge Grafton Green, Chief Justice of the Tennessee Supreme Court, in *Shields v. Williams*, noted that in the Court's opinion, the Constitution authorized such a tax on income (income derived from stocks and bonds not taxed ad valorem), and therefore the tax was a privilege tax, and not a property tax.

Passage of the Hall Income Tax provided some tax relief for certain types of intangibles. While the tax was imposed on income from a broad category of financial obligations, the Act excluded from taxation income earned from "ordinary commercial paper, trade acceptances and rent notes, etc, maturing in six months or less..."<sup>9</sup> The legislation also included language that clarified which intangibles would be exempt from property taxation, and by default, which would not. The Act exempted from ad valorem taxes "notes, duebills, choses in action, accounts, mortgages, or any other evidence of indebtedness."<sup>10</sup> As a result of the exemptions in the Hall Income Tax itself and the removal of certain intangible items from ad valorem taxation, many financial obligations became exempt from both ad valorem taxation and taxation under the Hall Income Tax. It wasn't until 1973 that property classification ultimately became a reality.<sup>11</sup>

The original legislation imposing the Hall Income Tax did not provide for tax-sharing with local governments. It also lacked detailed elements needed for efficient tax administration. The Hall Income Tax law was largely rewritten in 1931 by Chapter 20, of the Public Acts of 1931, Second Extra Session.<sup>12</sup> This legislation

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<sup>9</sup> PC 86, Public Acts of 1929, Section 4.

<sup>10</sup> PC 86, Section 7 amended the General Assessment Act of 1907 by deleting Section 14. This in effect removed the items in the text above from ad valorem taxation.

<sup>11</sup> The constitutional amendment authorizing a property classification system was voted on and passed in August 1972 and became effective on January 1, 1973.

<sup>12</sup> It was also during this special session that the Anderson Income Tax was introduced and passed (Public Chapter 21, Second Extra Session, 1931), ultimately to be declared unconstitutional.

Newspaper accounts of the Special Sessions of 1931 noted that some lawmakers were concerned with the potential loss of local property tax revenue from the exclusion of some intangibles from local ad valorem taxation.

contained more extensive language and detail than the original tax bill passed in 1929.<sup>13</sup> One major item included in Chapter 20 (not present in the original legislation in 1929) required that a portion (45%) of the revenue produced from the 5% tax be shared with local governments. Newspaper accounts at the time do not explain the specific reason for this change. However newspaper accounts of the Special Sessions of 1931 did note that some lawmakers were concerned with the potential loss of local property tax revenue from the exclusion of some intangibles from local ad valorem taxation. Distributions (to cities and counties) were to be based on the residential situs of taxpayers. The distribution on the basis of the taxpayer's situs also may reflect the concern described above. This sharing mandate meant that 2.25% of the 5% tax rate was earmarked for local government use.

The original tax rate of 5% was increased to 6% in 1937 (Chapter 297 of Public Acts of 1937). The additional revenue generated from the tax rate increase was designed to benefit state government only.<sup>14</sup> This was accomplished by changing the percent earmarked to local governments from 45% (of collections at a 5% rate) to 3/8 of collections (at the 6% rate).<sup>15</sup>

### Hall Tax Collection Trends and Behavior

A prior TACIR study of the Tennessee tax structure concluded that Hall Income Tax collections reflect a reasonable level of growth over the long run (a desirable characteristic) but a relatively high level of volatility (not desirable).<sup>16</sup> Figure 1 reflects not only the trend of Hall Tax collections over the last 15 fiscal years, but also Tennessee personal income. The graph clearly shows that Hall Tax collections are much more volatile (year-by-year) than state personal income (used as a proxy for state economic activity).

<sup>13</sup> Governor Henry Horton included in his formal call for the 2<sup>nd</sup> Extra Session "legislation revising and extending and enlarging the scope of the present law levying taxes on incomes derives from stocks and bonds." See *Tennessean*, Saturday, November 28<sup>th</sup>, 1931, page 1.

<sup>14</sup> The distribution formula was changed to provide that all the revenue from the tax increase went to the State General Fund.

<sup>15</sup> Six percent times 3/8 produced 2.25%.

<sup>16</sup> Harry Green, Stan Chervin, et al., *State Shared Taxes in Tennessee*, Tennessee Advisory Commission on Intergovernmental Relations, March 2000, see Table 12, p. 42.

Note the relative decline in tax collections during the 1990-91 recession and the obvious decline during the most recent recession (see actual collections data in the Appendix, Table A3).

Figure 1. Hall Income Tax Collections History



Source: Tennessee Department of Revenue, Bureau of Economic Analysis

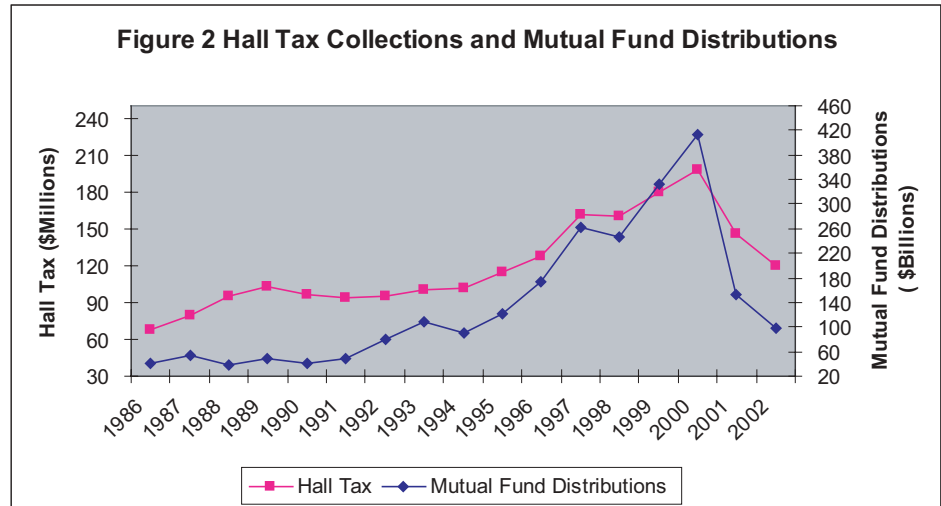
While personal income and general economic activity in the state did slow down during these recessions, their behavior is relatively mild in comparison with that of Hall Income Tax collections.

The volatility of Hall Income Tax collections has been especially noticeable over the last several years. **The primary reason for the volatility of Hall Income Tax collections during the period 1995-2003 is twofold: (1) the tax base includes dividends, and dividends are, by themselves, somewhat sensitive to the business cycle; and (2) the Hall Income Tax base includes all distributions from taxable mutual funds,<sup>17</sup> regardless of whether**

The Hall Income Tax base includes all distributions from taxable mutual funds, regardless of whether they represent interest income, dividend income, or capital gains.

<sup>17</sup>Subject to U. S. personal income taxes. A large portion of mutual fund holdings are in retirement accounts and distributions into such accounts are not subject to tax (neither the U.S. personal income tax nor Hall Income tax).

they represent interest income, dividend income, or capital gains.<sup>18</sup> The inclusion of the capital gains' portion of taxable mutual fund distributions in the Hall Income Tax base has been the main culprit behind the volatility in Hall Tax collections over the last several years.<sup>19</sup> Table A8 in the Appendix clearly shows the impact on city finances of this volatility during the last three fiscal years.<sup>20</sup>



Source: Tennessee Department of Revenue, Investment Company Institute

While mutual fund distributions do not represent a majority of the Hall Income Tax base,<sup>21</sup> they did grow in importance during the 1990s. This occurred for two primary reasons:

- (1) a dramatic increase in the number of households who own stocks through ownership of mutual funds<sup>22</sup> (accompanied by a decrease in the direct ownership of stock), and

<sup>18</sup>All taxable mutual fund distributions (dividends, interest, and capital gains) are subject to the Hall Income tax. See *Lawrence v. MacFarland*, 354 S.W. 2d 78, at 376 (Tenn.1962).

<sup>19</sup>Capital gains volatility has also been responsible for volatile personal income tax collections in many other states, especially those with relatively high personal income tax structures (that include high progressive rates), and a concentration of high tech and financial businesses.

<sup>20</sup>Distributions to cities and counties during state fiscal year 2002 (in July 2002) reflect tax liabilities that accrued for taxable income received during calendar year 2000. Estimated fiscal year 2004 (July 2004) distributions reflect estimated accrued liabilities for 2003.

<sup>21</sup> The actual composition of the Hall income tax base has not been thoroughly examined.

<sup>22</sup> In 1980, an estimated 5.7% of U.S households owned shares of mutual funds. By 2000, participation had risen to 49%.

(2) an explosive growth in capital gains reported by mutual funds during the second half of the 1990s.<sup>23</sup> Figure 2 shows a clear relationship between the behavior of Hall Tax collections and mutual fund distributions over the period covered.<sup>24</sup> Since mutual fund distributions (for the United States) for 2002 were lower than for 2001, Hall Income Tax collections for fiscal 2002-2003 are predictably lower than last year.<sup>25</sup>

## Importance of State-Shared Hall Income Taxes to Local Government Budgets

### Cities

For most counties and most cities, Hall Income Tax revenue is a minor revenue source, much as it is for the state government.<sup>26</sup> It is generally of minor importance in contrast to local property and local option sales taxes. Its actual importance to local finances is difficult to gauge on an annual basis, especially for cities. While annual data is available with which to determine the importance of shared Hall Income Tax revenue for most counties,<sup>27</sup> no such data is readily available for cities. There exists no central clearing house or database for city finances in Tennessee.<sup>28</sup>

Some data showing the importance of state-shared revenues to city budgets was developed and presented in a March 2000

For most counties and most cities, Hall Income Tax revenue is a minor revenue source, much as it is for the state government.

<sup>23</sup> Capital gains distributions averaged 34% of total mutual fund distributions over the eleven year period from 1985 to 1995. Over the next five years, they grew to represent 58%, 70%, 67%, 71%, and finally 79% of total distributions. Source: Investment Company Institute (2003), p. 80.

<sup>24</sup> Most of the volatility of mutual fund distributions reflected in Table 2 resulted from volatility in capital gains distributions, not distributions of interest and dividends.

<sup>25</sup> See Hall Income Tax collections history in Appendix Table A3. Estimated collections for FY 2003 are down by over 20% relative to FY 2002.

<sup>26</sup> The State Budget Document for fiscal year 2003-2004 shows that Hall income tax collections are expected to represent only 1.6% of total state revenue (page A-106).

<sup>27</sup> CTAS (County Technical Assistance Service) collects annual audit information from each county. The data collected is specific enough to develop useful descriptive statistics on the level and importance of state-shared taxes for counties.

<sup>28</sup> The last detailed statistical report on Tennessee municipal finances was completed in 1997 and covered fiscal year 1995. See Comptroller of the Treasury (1997).

TACIR publication on state-shared taxes.<sup>29</sup> That data showed that for a few cities and counties, state-shared taxes represented a substantial portion of local government revenue. The 2000 study included some limited FY 1999 data for about 30 cities obtained through telephone interviews. The results of that limited sample showed substantial variation in the importance of Hall Income Tax distributions (as well as other forms of state-shared taxes) to local budgets. The data also show dramatic variation in the amount of per capita Hall Tax distributed among cities, and the relatively small number of cities that account for most of the amounts distributed (see Tables A5, A6, and A7 in the Appendix for more current distribution data).

A more complete accounting of the importance of Hall Income Tax distributions to city government finance is available using information supplied by the Tennessee Department of Revenue (detailed data on state-shared taxes) and data developed from the *1997 Census of Governments (COG97)*.<sup>30</sup> This combination of data is used to produce measures of the importance of state shared-Hall Income Tax revenue to municipal government finance in Tennessee (for fiscal year 1997).<sup>31</sup>

A major advantage of the COG97<sup>32</sup> survey is that all areas covered by that survey have been completed and the data and results made available to the public.<sup>33</sup> In addition to standard publication data, the U. S. Census also made available a full public use dataset from the 1997 survey.<sup>34</sup> This public use dataset (for Tennessee) consisted of almost 18,000 records (11,662 records for cities, and 6,292 records for counties).

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<sup>29</sup> See TACIR (2000), pp. 26-37 and Appendix D, E, and F.

<sup>30</sup> See U. S. Census (2000). Detailed data on municipal finances (as well as those of counties, towns, special districts, and school districts) is collected and produced at 5-year intervals by the U. S. Census Bureau.

<sup>31</sup> Most municipalities reported fiscal year 1997 data in the COG97 survey.

<sup>32</sup> The *2002 Census of Governments* was completed last year but no detailed financial data is yet available.

<sup>33</sup> Available at website <http://www.census.gov/govs/www/cog.html>

<sup>34</sup> The "Individual Unit File-Public Use Format" database is located at website <http://www.census.gov/govs/www/cog.html>.



The COG97 survey counted 343 municipalities in Tennessee. In producing the COG97 publications and public use dataset, the U. S. Census used a combination of sources. Much of data was taken directly from survey forms submitted by local governments to the U. S. Census. In cases where survey data was not available or incomplete, other methods for obtaining the desired information were used. Sometimes, despite all efforts to obtain the information needed, the data remains missing or incomplete. The Census of Government is ultimately based on voluntary submissions, and despite all efforts,<sup>35</sup> data for many municipalities was incomplete.

The merging of data from the Tennessee Department of Revenue with data from the COG97 produced information for 341 cities. This data was used to compute two alternative ratios<sup>36</sup> useful in gauging the importance of shared Hall Income Taxes to city governments. As a ratio rises (and approaches 1.0), the importance of shared–Hall Tax collections becomes obvious:

- The ratio of Hall Income Tax distributions to total current operating expenditures. Expenditures excluded utilities (except sewerage) and parking operations.
- The ratio of Hall Income Tax distributions to total revenues (excluding utility revenue).

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<sup>35</sup> In a June 23, 2003 e-mail from Mr. Steve Poyta, Chief, Public Finance Analysis Branch, U. S. Census, he states “we utilize a plethora of methods to obtain our Census of Governments Finance data.”

<sup>36</sup> Calculated by dividing one number by the other.

**Table 1. Distribution of Calculated Ratios for Cities**

Calculated Ratio	Number of Cities	
	Ratio of Hall Distributions to Total Current Operations	Ratio of Hall Distributions to Total Revenues
<0.005	100	95
.005<.01	109	98
.01<.02	71	90
.02<.05	26	33
.05<.10	19	13
.10<.20	10	8
.20 & higher	6	4
Total	341	341

The calculated ratios, using either measure, show that the finances of most city governments are not dependent on Hall Income Tax distributions. However a small number of cities are extremely dependent on these distributions. Using the ratio of Hall Income Tax distributions to total current operations, six cities have calculated ratios in excess of .2. The cities (and the calculated ratios) are: Forrest Hills (1.72), Belle Meade (1.17), Allardt (.85), Lookout Mountain (.45), Slayden (.27), and Walden (.24).<sup>37</sup>

Using the ratio of Hall Income Tax distributions to total local revenue, only four cities have calculated ratios in excess of .2. The cities (and the calculated ratios) are Slayden (.27), Lookout Mountain (.38), Belle Meade (1.16), and Forest Hills (2.29).

<sup>37</sup> In some years, shared-Hall Income Tax distributions can exceed a city's budget, and result in ratios in excess of 1 (one). In some small cities, such as Slayden (2000 population of 227), Hall Income Tax distributions in combination with incomplete Census data resulted in artificially high ratios.

## Counties

The same data source was used to produce similar ratios for counties.<sup>38</sup> The results, as expected, show that county government finances depend little on Hall Income Tax distributions (compared to cities). This finding is consistent with the findings of a previous study on state-shared taxes.<sup>39</sup>

**Table 2. Distribution of Calculated Ratios for Counties**

Number of Counties		
Calculated Ratio	Ratio of Hall Distributions to Total Current Operations	Ratio of Hall Distributions to Total Revenues
<0.005	89	89
.005<.01	4	4
.01<.02	0	0
.02<.05	0	0
.05<.10	0	0
.10<.20	0	0
.20 & higher	0	0
Total	93	93

Notes: Excludes Davidson and Moore Counties.

Both metropolitan governments are treated as cities.

<sup>38</sup> Davidson and Moore Counties were treated as metropolitan governments (as cities) in the 1997 Census of Governments and not included in county data.

<sup>39</sup> Note that while shared Hall Tax collections were relatively unimportant to county finances, state-shared TVA replacement funds were very important to several rural counties. See TACIR (March 2000), pp. 26-28.



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**Table A1. Data for Cities Most Impacted by Hold Harmless Provision of Omnibus Budget Bill of 2003**

<b>Municipality</b>	<b>Hall Income Tax Distribution</b>	<b>City Property Tax Rate</b>	<b>Population</b>	<b>Per Capita Hall Distribution</b>	<b>Final Plan Reduction</b>
Bell Buckle	\$ 14,440.71	\$ 0.21	405	\$ 35.66	\$ 900
Belle Meade	1,936,572.31	0.35	2,943	658.03	330,000
Bradford	17,814.75	1.17	1,113	16.01	100
Brentwood	2,114,553.50	0.59	26,743	79.07	273,800
Burns	83,426.41	0.29	1,366	61.07	8,800
Camden	98,031.42	0.43	3,828	25.61	800
Cedar Hill	11,003.04	0.33	298	36.92	600
Crossville	238,116.35	0.60	8,981	26.51	3,500
Cumberland Gap	7,344.71	0.08	204	36.00	400
Dandridge	80,900.73	1.00	2,078	38.93	5,400
Dresden	77,393.30	1.19	2,855	27.11	1,500
Eagleville	19,774.38	0.72	464	42.62	1,500
Farragut	606,989.94	–	17,720	34.25	31,500
Forest Hills	1,130,195.83	–	4,710	239.96	180,000
Franklin	1,236,120.49	0.55	41,842	29.54	41,100
Germantown	1,840,243.19	1.30	40,203	45.77	164,600
Greenback	27,529.12	–	954	28.86	800
Kingsport	1,132,461.56	2.29	44,905	25.22	8,300
Knoxville	4,961,721.46	2.70	173,890	28.53	129,000
LaGrange	3,556.99	1.10	136	26.15	300
Linden	47,407.33	0.40	1,015	46.71	4,000
Lookout Mountain	911,259.17	1.80	2,000	455.63	152,800
Loudon	191,036.78	0.99	4,476	42.68	14,400
Louisville	63,177.78	–	2,052	30.79	2,500
Medon	5,253.69	–	269	19.53	200
Monterey	87,406.63	0.97	2,717	32.17	3,700
Morrison	17,021.78	0.13	684	24.89	200
Moscow	10,888.07	0.80	422	25.80	200
New Market	38,273.55	–	1,234	31.02	1,600
Normandy	5,006.79	0.20	141	35.51	400
Norris	45,716.03	1.89	1,446	31.62	2,100

<b>Municipality</b>	<b>Hall Income Tax Distribution</b>	<b>City Property Tax Rate</b>	<b>Population</b>	<b>Per Capita Hall Distribution</b>	<b>Final Plan Reduction</b>
Oak Hill	455,083.43	–	4,493	101.29	61,200
Parrottsville	6,694.42	–	207	32.34	500
Pleasant Hill	28,401.93	–	544	52.21	2,500
Ridgeside	30,810.77	1.93	389	79.21	3,800
Rockford	142,764.53	–	852	167.56	21,900
Saulsbury	4,431.16	–	99	44.76	400
Signal Mountain	620,617.95	1.65	7,725	80.34	77,900
Tazewell	56,955.98	–	2,165	26.31	900
Thompson's Station	41,971.48	0.15	1,283	32.71	2,000
Townsend	27,283.03	–	244	111.82	3,800
Vanleer	11,359.49	0.08	310	36.64	800
Walden	170,145.98	0.58	1,960	86.81	21,700
<b>Total</b>	<b>\$ 18,657,157.94</b>		<b>\$ 412,365</b>	<b>\$ 45.24</b>	<b>\$ 1,562,400</b>

Source: State Treasurer's Office. Hall Income Tax and property tax rate data refer to FY 2002.

**Table A2. Data for No-Property Tax Cities Most Impacted by Hold Harmless Provision of Omnibus Budget Bill of 2003**

<b>Municipality</b>	<b>Hall Income Tax Distribution</b>	<b>City Property Tax Rate</b>	<b>Population</b>	<b>Per Capita Hall Distribution</b>	<b>Final Plan Reduction</b>
Farragut	\$ 606,989.94	–	17,720	\$ 34.25	\$ 31,500
Forest Hills	1,130,195.83	–	4,710	239.96	180,000
Greenback	27,529.12	–	954	28.86	800
Louisville	63,177.78	–	2,052	30.79	2,500
Medon	5,253.69	–	269	19.53	200
New Market	38,273.55	–	1,234	31.02	1,600
Oak Hill	455,083.43	–	4,493	101.29	61,200
Parrottsville	6,694.42	–	207	32.34	500
Pleasant Hill	28,401.93	–	544	52.21	2,500
Rockford	142,764.53	–	852	167.56	21,900
Saulsbery	4,431.16	–	99	44.76	400
Tazewell	56,955.98	–	2,165	26.31	900
Townsend	27,283.03	–	244	111.82	3,800
<b>Total</b>	<b>\$ 2,593,034.39</b>		<b>35,543</b>	<b>\$ 72.95</b>	<b>\$ 307,800</b>

Source: State Treasurer's Office. Hall Income Tax and property tax rate data refer to FY 2002.



**Table A3. Hall Income Tax Collections History (FY 1986-2003)**

<b>Fiscal Year</b>	<b>Collections</b>	<b>Change</b>	<b>% Change</b>
FY 1986	\$67,431,653		
FY 1987	\$68,122,601	\$690,948	1.02%
FY 1988	\$79,650,119	\$11,527,519	16.92%
FY 1989	\$95,462,739	\$15,812,620	19.85%
FY 1990	\$102,953,687	\$7,490,948	7.85%
FY 1991	\$97,033,217	-\$5,920,471	-5.75%
FY 1992	\$93,359,574	-\$3,673,643	-3.79%
FY 1993	\$94,894,394	\$1,534,820	1.64%
FY 1994	\$100,115,356	\$5,220,962	5.50%
FY 1995	\$101,510,508	\$1,395,152	1.39%
FY 1996	\$114,433,507	\$12,922,999	12.73%
FY 1997	\$128,188,006	\$13,754,499	12.02%
FY 1998	\$160,835,932	\$32,647,926	25.47%
FY 1999	\$160,179,906	-\$656,026	-0.41%
FY 2000	\$180,277,750	\$20,097,844	12.55%
FY 2001	\$198,071,186	\$17,793,436	9.87%
FY 2002	\$146,293,413	-\$51,777,772	-26.14%
FY 2003	\$115,592,051	-\$30,293,413	-20.71%

Source: Tennessee Department of Revenue

**Table A4. Per Capita Hall Income Tax Distributions to County Governments (FY 2003)**

COUNTY (Alphabetical order)		AMOUNT	COUNTY (High to Low)		AMOUNT
ANDERSON	\$	1.48	WILLIAMSON	\$	15.41
BEDFORD	\$	2.60	KNOX	\$	9.86
BENTON	\$	0.45	HAMILTON	\$	7.22
BLED SOE	\$	0.18	DAVIDSON	\$	6.78
BLOUNT	\$	3.64	SHELBY	\$	6.25
BRADLEY	\$	2.08	SULLIVAN	\$	4.51
CAMPBELL	\$	1.84	LOUDON	\$	4.36
CANNON	\$	1.08	CHEATHAM	\$	4.08
CARROLL	\$	0.41	WILSON	\$	4.03
CARTER	\$	0.54	CUMBERLAND	\$	3.94
CHEATHAM	\$	4.08	BLOUNT	\$	3.64
CHESTER	\$	0.51	FRANKLIN	\$	3.29
CLAIBORNE	\$	0.85	SEVIER	\$	3.22
CLAY	\$	0.64	HARDIN	\$	2.82
COCKE	\$	0.68	MARION	\$	2.73
COFFEE	\$	1.32	BEDFORD	\$	2.60
CROCKETT	\$	0.57	HAMBLEN	\$	2.53
CUMBERLAND	\$	3.94	RUTHERFORD	\$	2.47
DAVIDSON	\$	6.78	HENRY	\$	2.32
DECATUR	\$	0.69	HUMPHREYS	\$	2.16
DEKALB	\$	1.80	PUTNAM	\$	2.16
DICKSON	\$	0.81	MONTGOMERY	\$	2.14
DYER	\$	1.13	WARREN	\$	2.10
FAYETTE	\$	0.83	BRADLEY	\$	2.08
FENTRESS	\$	0.76	UNICOI	\$	2.03
FRANKLIN	\$	3.29	GILES	\$	2.01
GIBSON	\$	0.48	LINCOLN	\$	1.98
GILES	\$	2.01	MEIGS	\$	1.92
GRAINGER	\$	0.70	CAMPBELL	\$	1.84
GREENE	\$	1.33	SUMNER	\$	1.80
GRUNDY	\$	0.21	JOHNSON	\$	1.80
HAMBLEN	\$	2.53	DEKALB	\$	1.80
HAMILTON	\$	7.22	WASHINGTON	\$	1.68
HANCOCK	\$	0.38	OBION	\$	1.66
HARDEMAN	\$	0.74	MARSHALL	\$	1.65
HARDIN	\$	2.82	JEFFERSON	\$	1.61
HAWKINS	\$	0.40	HICKMAN	\$	1.50
HAYWOOD	\$	1.36	SEQUATCHIE	\$	1.48
HENDERSON	\$	0.79	ANDERSON	\$	1.48
HENRY	\$	2.32	MAURY	\$	1.44
HICKMAN	\$	1.50	MCMINN	\$	1.44
HOUSTON	\$	0.44	HAYWOOD	\$	1.36
HUMPHREYS	\$	2.16	GREENE	\$	1.33

COUNTY (Alphabetical order)		AMOUNT	COUNTY (High to Low)		AMOUNT
JACKSON	\$	0.81	COFFEE	\$	1.32
JEFFERSON	\$	1.61	POLK	\$	1.31
JOHNSON	\$	1.80	DYER	\$	1.13
KNOX	\$	9.86	MADISON	\$	1.09
LAKE	\$	0.82	CANNON	\$	1.08
LAUDERDALE	\$	0.08	SMITH	\$	1.08
LAWRENCE	\$	0.72	MONROE	\$	1.07
LEWIS	\$	0.26	PICKETT	\$	1.01
LINCOLN	\$	1.98	ROANE	\$	0.85
LOUDON	\$	4.36	CLAIBORNE	\$	0.85
MACON	\$	0.23	OVERTON	\$	0.83
MADISON	\$	1.09	FAYETTE	\$	0.83
MARION	\$	2.73	LAKE	\$	0.82
MARSHALL	\$	1.65	DICKSON	\$	0.81
MAURY	\$	1.44	JACKSON	\$	0.81
MCMINN	\$	1.44	UNION	\$	0.80
MCNAIRY	\$	0.22	HENDERSON	\$	0.79
MEIGS	\$	1.92	FENTRESS	\$	0.76
MONROE	\$	1.07	HARDEMAN	\$	0.74
MONTGOMERY	\$	2.14	MOORE	\$	0.72
MOORE	\$	0.72	LAWRENCE	\$	0.72
MORGAN	\$	0.38	GRAINGER	\$	0.70
OBION	\$	1.66	DECATUR	\$	0.69
OVERTON	\$	0.83	COCKE	\$	0.68
PERRY	\$	0.46	ROBERTSON	\$	0.65
PICKETT	\$	1.01	CLAY	\$	0.64
POLK	\$	1.31	STEWART	\$	0.61
PUTNAM	\$	2.16	WHITE	\$	0.59
RHEA	\$	0.44	TROUSDALE	\$	0.57
ROANE	\$	0.85	CROCKETT	\$	0.57
ROBERTSON	\$	0.65	CARTER	\$	0.54
RUTHERFORD	\$	2.47	CHESTER	\$	0.51
SCOTT	\$	0.50	SCOTT	\$	0.50
SEQUATCHIE	\$	1.48	WEAKLEY	\$	0.50
SEVIER	\$	3.22	GIBSON	\$	0.48
SHELBY	\$	6.25	PERRY	\$	0.46
SMITH	\$	1.08	VAN BUREN	\$	0.46
STEWART	\$	0.61	BENTON	\$	0.45
SULLIVAN	\$	4.51	WAYNE	\$	0.44
SUMNER	\$	1.80	RHEA	\$	0.44
TIPTON	\$	0.44	HOUSTON	\$	0.44
TROUSDALE	\$	0.57	TIPTON	\$	0.44
UNICOI	\$	2.03	CARROLL	\$	0.41
UNION	\$	0.80	HAWKINS	\$	0.40

<b>COUNTY</b> <b>(Alphabetical order)</b>		<b>AMOUNT</b>	<b>COUNTY</b> <b>(High to Low)</b>		<b>AMOUNT</b>
VAN BUREN	\$	0.46	HANCOCK	\$	0.38
WARREN	\$	2.10	MORGAN	\$	0.38
WASHINGTON	\$	1.68	LEWIS	\$	0.26
WAYNE	\$	0.44	MACON	\$	0.23
WEAKLEY	\$	0.50	MCNAIRY	\$	0.22
WHITE	\$	0.59	GRUNDY	\$	0.21
WILLIAMSON	\$	15.41	BLEDSON	\$	0.18
WILSON	\$	<u>4.03</u>	LAUDERDALE	\$	<u>0.08</u>
TOTAL	\$	3.30	TOTAL	\$	3.30

Source: Tennessee Department of Revenue and Economic and Community Development.  
 Note: Per capita figures calculated using county population outside cities.

**Table A5. Per Capita Hall Income Tax Distributions to Municipalities  
(FY 2003)**

<b>MUNICIPALITY (Alphabetical Order)</b>	<b>AMOUNT</b>	<b>MUNICIPALITY (High to Low)</b>	<b>AMOUNT</b>
ADAMS	\$ 13.46	BELLE MEADE	\$ 491.68
ADAMSVILLE	\$ 6.95	LOOKOUT MOUNTAIN	\$ 283.96
ALAMO	\$ 5.62	TOWNSEND	\$ 233.16
ALCOA	\$ 5.40	FOREST HILLS	\$ 121.48
ALEXANDRIA	\$ 2.12	OAK HILL	\$ 81.46
ALGOOD	\$ 0.79	WALDEN	\$ 69.98
ALLARDT	\$ 6.23	BRENTWOOD	\$ 61.58
ALTAMONT	\$ 0.40	RIDGESIDE	\$ 56.92
ARDMORE	\$ 4.66	COLLEGEDALE	\$ 54.74
ARLINGTON	\$ 15.54	SIGNAL MOUNTAIN	\$ 49.57
ASHLAND CITY	\$ 12.71	LINDEN	\$ 42.60
ATHENS	\$ 12.46	COTTAGE GROVE	\$ 41.03
ATOKA	\$ 5.13	ROCKFORD	\$ 38.84
ATWOOD	\$ 2.92	DANDRIDGE	\$ 37.94
AUBURNTOWN	\$ 5.71	GERMANTOWN	\$ 36.15
BAILEYTON	\$ 0.05	PARROTTSVILLE	\$ 34.84
BANEBERRY	\$ 12.18	GATLINBURG	\$ 32.88
BARTLETT	\$ 3.31	LOUDON	\$ 31.98
BAXTER	\$ 4.74	VANLEER	\$ 31.60
BEAN STATION	\$ 2.52	KNOXVILLE	\$ 30.94
BEERSHEBA SPRINGS	\$ -	ROSSVILLE	\$ 28.61
BELL BUCKLE	\$ 17.92	RIPLEY	\$ 28.27
BELLE MEADE	\$ 491.68	TAZEWELL	\$ 26.23
BELLS	\$ 2.88	LAGRANGE	\$ 24.89
BENTON	\$ 0.69	GREENBACK	\$ 23.68
BERRY HILL	\$ 5.61	NORMANDY	\$ 23.49
BETHEL SPRINGS	\$ 14.01	PLEASANT HILL	\$ 22.72
BIG SANDY	\$ 6.50	MASON	\$ 22.58
BLAINE	\$ 1.74	BURNS	\$ 21.79
BLUFF CITY	\$ 3.39	CEDAR HILL	\$ 20.24
BOLIVAR	\$ 2.71	SEVIERVILLE	\$ 19.59
BRADEN	\$ 1.92	EAGLEVILLE	\$ 19.46
BRADFORD	\$ 10.24	FARRAGUT	\$ 18.53
BRENTWOOD	\$ 61.58	NORRIS	\$ 18.09
BRIGHTON	\$ 3.44	BELL BUCKLE	\$ 17.92
BRISTOL	\$ 9.42	CROSSVILLE	\$ 17.22
BROWNSVILLE	\$ 4.45	TOONE	\$ 17.13
BRUCETON	\$ 1.11	MOSCOW	\$ 17.12
BULLS GAP	\$ 9.79	WARTBURG	\$ 16.97
BURLISON	\$ 0.80	BYRDSTOWN	\$ 16.68
BURNS	\$ 21.79	CARTHAGE	\$ 16.39
BYRDSTOWN	\$ 16.68	GREENEVILLE	\$ 16.22
CALHOUN	\$ 2.75	CHATTANOOGA	\$ 15.71
CAMDEN	\$ 7.53	DECATUR	\$ 15.68

<b>MUNICIPALITY (Alphabetical Order)</b>	<b>AMOUNT</b>	<b>MUNICIPALITY (High to Low)</b>	<b>AMOUNT</b>
CARTHAGE	\$ 16.39	ARLINGTON	\$ 15.54
CARYVILLE	\$ 5.59	MONTEREY	\$ 15.28
CEDAR HILL	\$ 20.24	VONORE	\$ 15.13
CELINA	\$ 5.47	OAK RIDGE	\$ 14.96
CENTERTOWN	\$ 0.08	CLEVELAND	\$ 14.58
CENTERVILLE	\$ 5.25	NASHVILLE	\$ 14.01
CHAPEL HILL	\$ 6.33	BETHEL SPRINGS	\$ 14.01
CHARLESTON	\$ 2.55	RUTLEDGE	\$ 13.61
CHARLOTTE	\$ 5.65	ADAMS	\$ 13.46
CHATTANOOGA	\$ 15.71	WAVERLY	\$ 13.43
CHURCH HILL	\$ 2.82	LIVINGSTON	\$ 13.28
CLARKSBURG	\$ 0.35	KINGSPORT	\$ 13.18
CLARKSVILLE	\$ 4.21	FAYETTEVILLE	\$ 12.83
CLEVELAND	\$ 14.58	MEMPHIS	\$ 12.79
CLIFTON	\$ 1.48	ASHLAND CITY	\$ 12.71
CLINTON	\$ 6.60	COLLIERVILLE	\$ 12.48
COALMONT	\$ 0.72	ATHENS	\$ 12.46
COLLEGEDALE	\$ 54.74	LYNCHBURG	\$ 12.22
COLLIERVILLE	\$ 12.48	BANEERRY	\$ 12.18
COLLINWOOD	\$ 3.65	DRESDEN	\$ 12.13
COLUMBIA	\$ 7.96	FRANKLIN	\$ 12.08
COOKEVILLE	\$ 7.76	JONESBOROUGH	\$ 11.96
COOPERTOWN	\$ 2.65	LENOIR CITY	\$ 11.89
COPPERHILL	\$ 5.92	PARIS	\$ 11.82
CORNERVILLE	\$ 4.88	MORRISON	\$ 11.69
COTTAGE GROVE	\$ 41.03	PETERSBURG	\$ 11.64
COVINGTON	\$ 5.66	PULASKI	\$ 11.49
COWAN	\$ 0.98	JAMESTOWN	\$ 11.48
CRAB ORCHARD	\$ -	MOUNTAIN CITY	\$ 11.43
CROSS PLAINS	\$ 2.24	LEWISBURG	\$ 11.13
CROSSVILLE	\$ 17.22	ROGERSVILLE	\$ 11.12
CRUMP	\$ 0.47	MONTEAGLE	\$ 11.09
CUMBERLAND CITY	\$ 2.38	WARTRACE	\$ 10.62
CUMBERLAND GAP	\$ 1.93	JACKSON	\$ 10.37
DANDRIDGE	\$ 37.94	BRADFORD	\$ 10.24
DAYTON	\$ 6.15	DUCKTOWN	\$ 10.22
DECATUR	\$ 15.68	TULLAHOMA	\$ 10.16
DECATURVILLE	\$ 7.41	MARYVILLE	\$ 10.15
DECHERD	\$ 4.18	KINGSTON	\$ 10.08
DICKSON	\$ 8.86	DOVER	\$ 9.87
DOVER	\$ 9.87	MCMINNVILLE	\$ 9.86
DOWELLTOWN	\$ 2.26	BULLS GAP	\$ 9.79
DOYLE	\$ 0.22	VIOLA	\$ 9.72
DRESDEN	\$ 12.13	LOUISVILLE	\$ 9.72
DUCKTOWN	\$ 10.22	BRISTOL	\$ 9.42
DUNLAP	\$ 4.67	DYERSBURG	\$ 9.37
DYER	\$ 3.44	WOODBURY	\$ 9.34
DYERSBURG	\$ 9.37	ONEIDA	\$ 9.22

MUNICIPALITY (Alphabetical Order)		AMOUNT	MUNICIPALITY (High to Low)		AMOUNT
EAGLEVILLE	\$	19.46	UNION CITY	\$	9.12
EAST RIDGE	\$	4.29	SOMERVILLE	\$	9.08
EASTVIEW	\$	-	SPARTA	\$	8.95
ELIZABETHTON	\$	8.04	LEBANON	\$	8.94
ELKTON	\$	0.45	DICKSON	\$	8.86
ENGLEWOOD	\$	2.37	LYNNVILLE	\$	8.84
ENVILLE	\$	-	GRAND JUNCTION	\$	8.78
ERIN	\$	4.53	GALLATIN	\$	8.71
ERWIN	\$	7.68	NEW MARKET	\$	8.57
ESTILL SPRINGS	\$	8.20	JOHNSON CITY	\$	8.34
ETHRIDGE	\$	5.81	ESTILL SPRINGS	\$	8.20
ETOWAH	\$	2.51	MADISONVILLE	\$	8.12
FAIRVIEW	\$	1.38	THOMPSON'S STATION	\$	8.09
FARRAGUT	\$	18.53	ELIZABETHTON	\$	8.04
FAYETTEVILLE	\$	12.83	COLUMBIA	\$	7.96
FINGER	\$	0.95	WINCHESTER	\$	7.78
FOREST HILLS	\$	121.48	COOKEVILLE	\$	7.76
FRANKLIN	\$	12.08	ERWIN	\$	7.68
FRIENDSHIP	\$	4.93	MIDDLETON	\$	7.66
FRIENDSVILLE	\$	4.02	MANCHESTER	\$	7.58
GADSDEN	\$	1.10	SOUTH PITTSBURG	\$	7.57
GAINESBORO	\$	6.65	WAYNESBORO	\$	7.57
GALLATIN	\$	8.71	SODDY-DAISY	\$	7.54
GALLAWAY	\$	0.13	CAMDEN	\$	7.53
GARLAND	\$	1.80	LAFAYETTE	\$	7.49
GATES	\$	-	SAULSBURY	\$	7.42
GATLINBURG	\$	32.88	DECATURVILLE	\$	7.41
GERMANTOWN	\$	36.15	SWEETWATER	\$	7.39
GIBSON	\$	1.96	GOODLETTSVILLE	\$	7.31
GILT EDGE	\$	0.27	HUMBOLDT	\$	7.27
GLEASON	\$	4.52	LAFOLLETTE	\$	7.25
GOODLETTSVILLE	\$	7.31	JASPER	\$	6.97
GORDONSVILLE	\$	1.55	ADAMSVILLE	\$	6.95
GRAND JUNCTION	\$	8.78	HARTSVILLE	\$	6.87
GRAYSVILLE	\$	0.28	HENDERSONVILLE	\$	6.82
GREENBACK	\$	23.68	TRENTON	\$	6.81
GREENBRIER	\$	3.58	SAVANNAH	\$	6.75
GREENEVILLE	\$	16.22	WHITE PINE	\$	6.73
GREENFIELD	\$	5.76	MURFREESBORO	\$	6.72
GRUETLI-LAAGER	\$	-	GAINESBORO	\$	6.65
GUYS	\$	0.01	SHELBYVILLE	\$	6.64
HALLS	\$	5.82	SPRING CITY	\$	6.64
HARRIMAN	\$	5.34	CLINTON	\$	6.60
HARROGATE	\$	2.53	PURYEAR	\$	6.56
HARTSVILLE	\$	6.87	BIG SANDY	\$	6.50
HENDERSON	\$	2.57	RED BOILING SPRINGS	\$	6.44
HENDERSONVILLE	\$	6.82	CHAPEL HILL	\$	6.33
HENNING	\$	1.43	MORRISTOWN	\$	6.33

<b>MUNICIPALITY (Alphabetical Order)</b>	<b>AMOUNT</b>	<b>MUNICIPALITY (High to Low)</b>	<b>AMOUNT</b>
HENRY	\$ 5.33	ALLARDT	\$ 6.23
HICKORY VALLEY	\$ 0.74	DAYTON	\$ 6.15
HICKORY WITHE	\$ 2.29	KINGSTON SPRINGS	\$ 6.13
HOHENWALD	\$ 4.01	LEXINGTON	\$ 6.07
HOLLOW ROCK	\$ 3.12	SMITHVILLE	\$ 6.03
HORNBEAK	\$ 3.08	COPPERHILL	\$ 5.92
HORNSBY	\$ 3.26	OAKLAND	\$ 5.91
HUMBOLDT	\$ 7.27	NEW TAZEWELL	\$ 5.87
HUNTINGDON	\$ 5.15	HUNTSVILLE	\$ 5.86
HUNTLAND	\$ 2.51	HALLS	\$ 5.82
HUNTSVILLE	\$ 5.86	ETHRIDGE	\$ 5.81
IRON CITY	\$ 1.48	SOUTH FULTON	\$ 5.77
JACKSBORO	\$ (0.35)	GREENFIELD	\$ 5.76
JACKSON	\$ 10.37	PIGEON FORGE	\$ 5.72
JAMESTOWN	\$ 11.48	AUBURNTOWN	\$ 5.71
JASPER	\$ 6.97	WINFIELD	\$ 5.67
JEFFERSON CITY	\$ 5.00	COVINGTON	\$ 5.66
JELICO	\$ 1.51	CHARLOTTE	\$ 5.65
JOHNSON CITY	\$ 8.34	ALAMO	\$ 5.62
JONESBOROUGH	\$ 11.96	BERRY HILL	\$ 5.61
KENTON	\$ -	CARYVILLE	\$ 5.59
KIMBALL	\$ 0.52	LAWRENCEBURG	\$ 5.58
KINGSPORT	\$ 13.18	LAKESITE	\$ 5.52
KINGSTON	\$ 10.08	OBION	\$ 5.52
KINGSTON SPRINGS	\$ 6.13	CELINA	\$ 5.47
KNOXVILLE	\$ 30.94	ALCOA	\$ 5.40
LAFAYETTE	\$ 7.49	HARRIMAN	\$ 5.34
LAFOLLETTE	\$ 7.25	HENRY	\$ 5.33
LAGRANGE	\$ 24.89	LIBERTY	\$ 5.28
LAKE CITY	\$ 2.49	CENTERVILLE	\$ 5.25
LAKELAND	\$ 3.47	MARTIN	\$ 5.25
LAKESITE	\$ 5.52	SPRINGFIELD	\$ 5.21
LAKESIDE	\$ 0.37	PORTLAND	\$ 5.18
LAVERGNE	\$ 2.62	HUNTINGDON	\$ 5.15
LAWRENCEBURG	\$ 5.58	ATOKA	\$ 5.13
LEBANON	\$ 8.94	PIKEVILLE	\$ 5.07
LENOIR CITY	\$ 11.89	STANTONVILLE	\$ 5.03
LEWISBURG	\$ 11.13	JEFFERSON CITY	\$ 5.00
LEXINGTON	\$ 6.07	SELMER	\$ 4.94
LIBERTY	\$ 5.28	FRIENDSHIP	\$ 4.93
LINDEN	\$ 42.60	MICHIE	\$ 4.90
LIVINGSTON	\$ 13.28	CORNERVILLE	\$ 4.88
LOBELVILLE	\$ 4.53	NEWPORT	\$ 4.75
LOOKOUT MOUNTAIN	\$ 283.96	BAXTER	\$ 4.74
LORETTO	\$ 4.67	MEDON	\$ 4.71
LOUDON	\$ 31.98	MAYNARDVILLE	\$ 4.70
LOUISVILLE	\$ 9.72	DUNLAP	\$ 4.67
LUTTRELL	\$ 4.59	LORETTO	\$ 4.67



<b>MUNICIPALITY (Alphabetical Order)</b>	<b>AMOUNT</b>	<b>MUNICIPALITY (High to Low)</b>	<b>AMOUNT</b>
LYNCHBURG	\$ 12.22	ARDMORE	\$ 4.66
LYNNVILLE	\$ 8.84	RAMER	\$ 4.65
MADISONVILLE	\$ 8.12	OLIVER SPRINGS	\$ 4.64
MANCHESTER	\$ 7.58	SUNBRIGHT	\$ 4.63
MARTIN	\$ 5.25	LUTTRELL	\$ 4.59
MARYVILLE	\$ 10.15	RIDGELY	\$ 4.56
MASON	\$ 22.58	MCKENZIE	\$ 4.56
MAURY CITY	\$ 1.72	MUNFORD	\$ 4.54
MAYNARDVILLE	\$ 4.70	LOBELVILLE	\$ 4.53
MCEWEN	\$ 4.23	ERIN	\$ 4.53
MCKENZIE	\$ 4.56	GLEASON	\$ 4.52
MCLEMORESVILLE	\$ 0.04	BROWNSVILLE	\$ 4.45
MCMINNVILLE	\$ 9.86	PIPERTON	\$ 4.35
MEDINA	\$ 3.63	EAST RIDGE	\$ 4.29
MEDON	\$ 4.71	MCEWEN	\$ 4.23
MEMPHIS	\$ 12.79	MILLINGTON	\$ 4.22
MICHIE	\$ 4.90	CLARKSVILLE	\$ 4.21
MIDDLETON	\$ 7.66	DECHERD	\$ 4.18
MIDTOWN	\$ -	PARSONS	\$ 4.10
MILAN	\$ 3.74	ROCKWOOD	\$ 4.02
MILLEDGEVILLE	\$ 0.47	FRIENDSVILLE	\$ 4.02
MILLERSVILLE	\$ 0.24	HOHENWALD	\$ 4.01
MILLINGTON	\$ 4.22	MOUNT PLEASANT	\$ 3.94
MINOR HILL	\$ 1.33	PHILADELPHIA	\$ 3.83
MITCHELLVILLE	\$ -	WILLISTON	\$ 3.75
MONTEAGLE	\$ 11.09	MILAN	\$ 3.74
MONTEREY	\$ 15.28	NOLENSVILLE	\$ 3.71
MORRISON	\$ 11.69	NEWBERN	\$ 3.66
MORRISTOWN	\$ 6.33	COLLINWOOD	\$ 3.65
MOSCOW	\$ 17.12	MEDINA	\$ 3.63
MOSHEIM	\$ 2.53	GREENBRIER	\$ 3.58
MOUNT CARMEL	\$ 0.69	LAKELAND	\$ 3.47
MOUNT JULIET	\$ 2.58	DYER	\$ 3.44
MOUNT PLEASANT	\$ 3.94	BRIGHTON	\$ 3.44
MOUNTAIN CITY	\$ 11.43	BLUFF CITY	\$ 3.39
MUNFORD	\$ 4.54	BARTLETT	\$ 3.31
MURFREESBORO	\$ 6.72	PEGRAM	\$ 3.28
NASHVILLE	\$ 14.01	HORNSBY	\$ 3.26
NEW HOPE	\$ 0.01	TELLICO PLAINS	\$ 3.15
NEW JOHNSONVILLE	\$ 2.36	NIOTA	\$ 3.15
NEW MARKET	\$ 8.57	HOLLOW ROCK	\$ 3.12
NEW TAZEWELL	\$ 5.87	HORNBEAK	\$ 3.08
NEWBERN	\$ 3.66	RUTHERFORD	\$ 3.07
NEWPORT	\$ 4.75	WHITE BLUFF	\$ 3.02
NIOTA	\$ 3.15	ATWOOD	\$ 2.92
NOLENSVILLE	\$ 3.71	BELLS	\$ 2.88
NORMANDY	\$ 23.49	TROY	\$ 2.85
NORRIS	\$ 18.09	SHARON	\$ 2.82

<b>MUNICIPALITY (Alphabetical Order)</b>	<b>AMOUNT</b>	<b>MUNICIPALITY (High to Low)</b>	<b>AMOUNT</b>
OAK HILL	\$ 81.46	CHURCH HILL	\$ 2.82
OAK RIDGE	\$ 14.96	CALHOUN	\$ 2.75
OAKDALE	\$ 2.36	TUSCULUM	\$ 2.72
OAKLAND	\$ 5.91	BOLIVAR	\$ 2.71
OBION	\$ 5.52	WHITWELL	\$ 2.66
OLIVER SPRINGS	\$ 4.64	COOPERTOWN	\$ 2.65
ONEIDA	\$ 9.22	WOODLAND MILLS	\$ 2.63
ORLINDA	\$ -	LAVERGNE	\$ 2.62
ORME	\$ -	RIVES	\$ 2.61
PALMER	\$ 0.29	MOUNT JULIET	\$ 2.58
PARIS	\$ 11.82	TIPTONVILLE	\$ 2.58
PARKERS CROSSROADS	\$ 0.14	HENDERSON	\$ 2.57
PARROTTSVILLE	\$ 34.84	CHARLESTON	\$ 2.55
PARSONS	\$ 4.10	TRIMBLE	\$ 2.55
PEGRAM	\$ 3.28	MOSHEIM	\$ 2.53
PETERSBURG	\$ 11.64	HARROGATE	\$ 2.53
PHILADELPHIA	\$ 3.83	BEAN STATION	\$ 2.52
PIGEON FORGE	\$ 5.72	ETOWAH	\$ 2.51
PIKEVILLE	\$ 5.07	HUNTLAND	\$ 2.51
PIPERTON	\$ 4.35	LAKE CITY	\$ 2.49
PITTMAN CENTER	\$ 0.38	SLAYDEN	\$ 2.48
PLAINVIEW	\$ 0.02	CUMBERLAND CITY	\$ 2.38
PLEASANT HILL	\$ 22.72	ENGLEWOOD	\$ 2.37
PLEASANT VIEW	\$ 2.12	NEW JOHNSONVILLE	\$ 2.36
PORTLAND	\$ 5.18	OAKDALE	\$ 2.36
POWELLS CROSSROADS	\$ -	HICKORY WITHE	\$ 2.29
PULASKI	\$ 11.49	DOWELLTOWN	\$ 2.26
PURYEAR	\$ 6.56	UNICOI	\$ 2.25
RAMER	\$ 4.65	CROSS PLAINS	\$ 2.24
RED BANK	\$ 1.48	SURGOINSVILLE	\$ 2.17
RED BOILING SPRINGS	\$ 6.44	ALEXANDRIA	\$ 2.12
RIDGELY	\$ 4.56	PLEASANT VIEW	\$ 2.12
RIDGESIDE	\$ 56.92	WESTMORELAND	\$ 2.06
RIDGETOP	\$ 1.55	WHITE HOUSE	\$ 1.98
RIPLEY	\$ 28.27	SMYRNA	\$ 1.96
RIVES	\$ 2.61	GIBSON	\$ 1.96
ROCKFORD	\$ 38.84	CUMBERLAND GAP	\$ 1.93
ROCKWOOD	\$ 4.02	WHITEVILLE	\$ 1.93
ROGERSVILLE	\$ 11.12	BRADEN	\$ 1.92
ROSSVILLE	\$ 28.61	GARLAND	\$ 1.80
RUTHERFORD	\$ 3.07	BLAINE	\$ 1.74
RUTLEDGE	\$ 13.61	MAURY CITY	\$ 1.72
SALTILLO	\$ 0.46	YORKVILLE	\$ 1.64
SAMBURG	\$ 0.07	SCOTTS HILL	\$ 1.57
SARDIS	\$ 0.48	GORDONSVILLE	\$ 1.55
SAULSBURY	\$ 7.42	RIDGETOP	\$ 1.55
SAVANNAH	\$ 6.75	SPRING HILL	\$ 1.52
SCOTTS HILL	\$ 1.57	JELICO	\$ 1.51

<b>MUNICIPALITY (Alphabetical Order)</b>	<b>AMOUNT</b>	<b>MUNICIPALITY (High to Low)</b>	<b>AMOUNT</b>
SELMER	\$ 4.94	CLIFTON	\$ 1.48
SEVIERVILLE	\$ 19.59	RED BANK	\$ 1.48
SHARON	\$ 2.82	IRON CITY	\$ 1.48
SHELBYVILLE	\$ 6.64	WATAUGA	\$ 1.47
SIGNAL MOUNTAIN	\$ 49.57	HENNING	\$ 1.43
SILERTON	\$ -	FAIRVIEW	\$ 1.38
SLAYDEN	\$ 2.48	THREE WAY	\$ 1.38
SMITHVILLE	\$ 6.03	WATERTOWN	\$ 1.34
SMYRNA	\$ 1.96	MINOR HILL	\$ 1.33
SNEEDVILLE	\$ 1.23	TREZEVANT	\$ 1.30
SODDY-DAISY	\$ 7.54	SNEEDVILLE	\$ 1.23
SOMERVILLE	\$ 9.08	BRUCETON	\$ 1.11
SOUTH CARTHAGE	\$ 0.00	GADSDEN	\$ 1.10
SOUTH FULTON	\$ 5.77	TRACY CITY	\$ 1.04
SOUTH PITTSBURG	\$ 7.57	COWAN	\$ 0.98
SPARTA	\$ 8.95	FINGER	\$ 0.95
SPENCER	\$ 0.70	STANTON	\$ 0.85
SPRING CITY	\$ 6.64	BURLISON	\$ 0.80
SPRING HILL	\$ 1.52	ALGOOD	\$ 0.79
SPRINGFIELD	\$ 5.21	HICKORY VALLEY	\$ 0.74
ST JOSEPH	\$ 0.13	COALMONT	\$ 0.72
STANTON	\$ 0.85	SPENCER	\$ 0.70
STANTONVILLE	\$ 5.03	BENTON	\$ 0.69
SUNBRIGHT	\$ 4.63	MOUNT CARMEL	\$ 0.69
SURGOINSVILLE	\$ 2.17	KIMBALL	\$ 0.52
SWEETWATER	\$ 7.39	SARDIS	\$ 0.48
TAZEWELL	\$ 26.23	MILLEDGEVILLE	\$ 0.47
TELLICO PLAINS	\$ 3.15	CRUMP	\$ 0.47
TENNESSEE RIDGE	\$ 0.36	SALTILLO	\$ 0.46
THOMPSON'S STATION	\$ 8.09	ELKTON	\$ 0.45
THREE WAY	\$ 1.38	ALTAMONT	\$ 0.40
TIPTONVILLE	\$ 2.58	PITTMAN CENTER	\$ 0.38
TOONE	\$ 17.13	LAKESWOOD	\$ 0.37
TOWNSEND	\$ 233.16	TENNESSEE RIDGE	\$ 0.36
TRACY CITY	\$ 1.04	CLARKSBURG	\$ 0.35
TRENTON	\$ 6.81	PALMER	\$ 0.29
TREZEVANT	\$ 1.30	GRAYSVILLE	\$ 0.28
TRIMBLE	\$ 2.55	GILT EDGE	\$ 0.27
TROY	\$ 2.85	MILLERSVILLE	\$ 0.24
TULLAHOMA	\$ 10.16	DOYLE	\$ 0.22
TUSCULUM	\$ 2.72	PARKERS CROSSROADS	\$ 0.14
UNICOI	\$ 2.25	GALLAWAY	\$ 0.13
UNION CITY	\$ 9.12	ST JOSEPH	\$ 0.13
VANLEER	\$ 31.60	CENTERTOWN	\$ 0.08
VIOLA	\$ 9.72	SAMBURG	\$ 0.07
VONORE	\$ 15.13	BAILEYTON	\$ 0.05
WALDEN	\$ 69.98	MCLEMORESVILLE	\$ 0.04
WARTBURG	\$ 16.97	PLAINVIEW	\$ 0.02

MUNICIPALITY (Alphabetical Order)		AMOUNT	MUNICIPALITY (High to Low)		AMOUNT
WARTRACE	\$	10.62	GUYS	\$	0.01
WATAUGA	\$	1.47	NEW HOPE	\$	0.01
WATERTOWN	\$	1.34	SOUTH CARTHAGE	\$	0.00
WAVERLY	\$	13.43	BEERSHEBA SPRINGS	\$	-
WAYNESBORO	\$	7.57	CRAB ORCHARD	\$	-
WESTMORELAND	\$	2.06	EASTVIEW	\$	-
WHITE BLUFF	\$	3.02	ENVILLE	\$	-
WHITE HOUSE	\$	1.98	GATES	\$	-
WHITE PINE	\$	6.73	GRUETLI-LAAGER	\$	-
WHITEVILLE	\$	1.93	KENTON	\$	-
WHITWELL	\$	2.66	MIDTOWN	\$	-
WILLISTON	\$	3.75	MITCHELLVILLE	\$	-
WINCHESTER	\$	7.78	ORLINDA	\$	-
WINFIELD	\$	5.67	ORME	\$	-
WOODBURY	\$	9.34	POWELLS CROSSROADS	\$	-
WOODLAND MILLS	\$	2.63	SILERTON	\$	-
YORKVILLE	\$	1.64	JACKSBORO	\$	(0.35)
TOTAL	\$	13.22	TOTAL	\$	13.22

Source: Tennessee Department of Revenue and Economic and Community Development.

**Table A6. Hall Income Tax Distributions to Municipalities (FY 2003)**

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>PERCENT OF TOTAL</b>	<b>CUMMULATIVE AMOUNT</b>	<b>CUMMULATIVE PERCENT</b>
MEMPHIS	\$ 8,529,096	20.1481%	\$ 8,529,096	20.15%
NASHVILLE	5,558,296	13.1302%	\$ 14,087,393	33.28%
KNOXVILLE	5,380,514	12.7103%	\$ 19,467,907	45.99%
CHATTANOOGA	2,443,738	5.7728%	\$ 21,911,645	51.76%
BRENTWOOD	1,646,729	3.8900%	\$ 23,558,374	55.65%
GERMANTOWN	1,453,519	3.4336%	\$ 25,011,893	59.08%
BELLE MEADE	1,447,018	3.4183%	\$ 26,458,911	62.50%
JACKSON	618,430	1.4609%	\$ 27,077,342	63.96%
KINGSPORT	591,828	1.3981%	\$ 27,669,170	65.36%
FOREST HILLS	572,186	1.3517%	\$ 28,241,356	66.71%
LOOKOUT MOUNTAIN	567,928	1.3416%	\$ 28,809,283	68.06%
CLEVELAND	542,300	1.2811%	\$ 29,351,583	69.34%
FRANKLIN	505,631	1.1944%	\$ 29,857,215	70.53%
JOHNSON CITY	463,466	1.0948%	\$ 30,320,681	71.63%
MURFREESBORO	462,457	1.0925%	\$ 30,783,138	72.72%
COLLIERVILLE	462,447	1.0924%	\$ 31,245,584	73.81%
CLARKSVILLE	435,447	1.0286%	\$ 31,681,031	74.84%
OAK RIDGE	409,678	0.9678%	\$ 32,090,709	75.81%
SIGNAL MOUNTAIN	382,960	0.9047%	\$ 32,473,669	76.71%
OAK HILL	365,990	0.8646%	\$ 32,839,659	77.58%
COLLEGEDALE	356,601	0.8424%	\$ 33,196,260	78.42%
FARRAGUT	328,415	0.7758%	\$ 33,524,675	79.19%
HENDERSONVILLE	278,530	0.6580%	\$ 33,803,205	79.85%
COLUMBIA	262,992	0.6213%	\$ 34,066,197	80.47%
GREENEVILLE	247,778	0.5853%	\$ 34,313,975	81.06%
SEVIERVILLE	243,610	0.5755%	\$ 34,557,585	81.63%
MARYVILLE	234,575	0.5541%	\$ 34,792,161	82.19%
BRISTOL	233,693	0.5520%	\$ 35,025,854	82.74%
RIPLEY	221,773	0.5239%	\$ 35,247,626	83.26%
GALLATIN	202,243	0.4778%	\$ 35,449,869	83.74%
COOKEVILLE	194,388	0.4592%	\$ 35,644,257	84.20%
TULLAHOMA	182,853	0.4319%	\$ 35,827,110	84.63%
LEBANON	181,259	0.4282%	\$ 36,008,369	85.06%
ATHENS	166,101	0.3924%	\$ 36,174,469	85.45%
DYERSBURG	163,493	0.3862%	\$ 36,337,962	85.84%
MORRISTOWN	157,929	0.3731%	\$ 36,495,891	86.21%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
CROSSVILLE	154,693	0.3654%	\$ 36,650,584	86.58%
LOUDON	143,123	0.3381%	\$ 36,793,708	86.92%
WALDEN	137,167	0.3240%	\$ 36,930,875	87.24%
BARTLETT	134,375	0.3174%	\$ 37,065,250	87.56%
MCMINNVILLE	126,047	0.2978%	\$ 37,191,296	87.86%
LEWISBURG	115,880	0.2737%	\$ 37,307,176	88.13%
PARIS	115,384	0.2726%	\$ 37,422,560	88.40%
ELIZABETHTON	112,645	0.2661%	\$ 37,535,205	88.67%
GATLINBURG	111,207	0.2627%	\$ 37,646,412	88.93%
DICKSON	108,522	0.2564%	\$ 37,754,934	89.19%
SHELBYVILLE	106,988	0.2527%	\$ 37,861,922	89.44%
GOODLETTSVILLE	100,736	0.2380%	\$ 37,962,658	89.68%
UNION CITY	99,155	0.2342%	\$ 38,061,813	89.91%
PULASKI	90,450	0.2137%	\$ 38,152,264	90.13%
FAYETTEVILLE	89,709	0.2119%	\$ 38,241,973	90.34%
EAST RIDGE	88,464	0.2090%	\$ 38,330,437	90.55%
SODDY-DAISY	86,982	0.2055%	\$ 38,417,419	90.75%
LENOIR CITY	81,071	0.1915%	\$ 38,498,490	90.94%
DANDRIDGE	78,838	0.1862%	\$ 38,577,328	91.13%
SPRINGFIELD	74,599	0.1762%	\$ 38,651,927	91.31%
HUMBOLDT	68,835	0.1626%	\$ 38,720,762	91.47%
MANCHESTER	62,868	0.1485%	\$ 38,783,630	91.62%
CLINTON	62,062	0.1466%	\$ 38,845,693	91.76%
LAWRENCEBURG	60,192	0.1422%	\$ 38,905,884	91.91%
LAFOLLETTE	57,842	0.1366%	\$ 38,963,726	92.04%
WINCHESTER	56,991	0.1346%	\$ 39,020,717	92.18%
TOWNSEND	56,891	0.1344%	\$ 39,077,608	92.31%
TAZEWELL	56,778	0.1341%	\$ 39,134,386	92.45%
MARTIN	55,211	0.1304%	\$ 39,189,597	92.58%
WAVERLY	54,109	0.1278%	\$ 39,243,706	92.70%
KINGSTON	53,066	0.1254%	\$ 39,296,772	92.83%
SMYRNA	50,154	0.1185%	\$ 39,346,926	92.95%
JONESBOROUGH	49,867	0.1178%	\$ 39,396,793	93.07%
LAVERGNE	49,017	0.1158%	\$ 39,445,810	93.18%
COVINGTON	47,897	0.1131%	\$ 39,493,707	93.30%
BROWNSVILLE	47,823	0.1130%	\$ 39,541,530	93.41%
ROGERSVILLE	47,152	0.1114%	\$ 39,588,682	93.52%
SAVANNAH	46,936	0.1109%	\$ 39,635,617	93.63%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
LIVINGSTON	46,464	0.1098%	\$ 39,682,081	93.74%
ASHLAND CITY	46,288	0.1093%	\$ 39,728,369	93.85%
SPARTA	45,038	0.1064%	\$ 39,773,407	93.96%
LEXINGTON	44,885	0.1060%	\$ 39,818,292	94.06%
MILLINGTON	44,059	0.1041%	\$ 39,862,351	94.17%
PORTLAND	43,833	0.1035%	\$ 39,906,184	94.27%
LINDEN	43,241	0.1021%	\$ 39,949,425	94.37%
ERWIN	43,107	0.1018%	\$ 39,992,533	94.47%
ALCOA	41,761	0.0987%	\$ 40,034,294	94.57%
MONTEREY	41,528	0.0981%	\$ 40,075,822	94.67%
SWEETWATER	41,304	0.0976%	\$ 40,117,125	94.77%
ARLINGTON	39,925	0.0943%	\$ 40,157,050	94.86%
JEFFERSON CITY	38,784	0.0916%	\$ 40,195,835	94.95%
DAYTON	38,027	0.0898%	\$ 40,233,862	95.04%
CARTHAGE	36,884	0.0871%	\$ 40,270,746	95.13%
MOUNT JULIET	36,176	0.0855%	\$ 40,306,923	95.22%
HARRIMAN	36,043	0.0851%	\$ 40,342,965	95.30%
DRESDEN	34,626	0.0818%	\$ 40,377,591	95.38%
NEWPORT	34,374	0.0812%	\$ 40,411,966	95.46%
ONEIDA	33,317	0.0787%	\$ 40,445,282	95.54%
ROCKFORD	33,090	0.0782%	\$ 40,478,372	95.62%
MADISONVILLE	32,003	0.0756%	\$ 40,510,376	95.70%
TRENTON	31,912	0.0754%	\$ 40,542,287	95.77%
BURNS	29,769	0.0703%	\$ 40,572,056	95.84%
PIGEON FORGE	29,593	0.0699%	\$ 40,601,649	95.91%
MILAN	29,243	0.0691%	\$ 40,630,893	95.98%
LAFAYETTE	29,086	0.0687%	\$ 40,659,979	96.05%
CAMDEN	28,832	0.0681%	\$ 40,688,810	96.12%
MOUNTAIN CITY	28,581	0.0675%	\$ 40,717,391	96.19%
NORRIS	26,152	0.0618%	\$ 40,743,543	96.25%
SOUTH PITTSBURG	24,956	0.0590%	\$ 40,768,498	96.31%
MASON	24,591	0.0581%	\$ 40,793,089	96.36%
SOMERVILLE	24,258	0.0573%	\$ 40,817,347	96.42%
MCKENZIE	24,145	0.0570%	\$ 40,841,492	96.48%
SMITHVILLE	24,098	0.0569%	\$ 40,865,591	96.54%
LAKELAND	23,780	0.0562%	\$ 40,889,370	96.59%
ROCKWOOD	23,661	0.0559%	\$ 40,913,031	96.65%
WOODBURY	22,680	0.0536%	\$ 40,935,712	96.70%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
GREENBACK	22,593	0.0534%	\$ 40,958,304	96.75%
SELMER	22,433	0.0530%	\$ 40,980,737	96.81%
JASPER	22,394	0.0529%	\$ 41,003,131	96.86%
HUNTINGDON	22,379	0.0529%	\$ 41,025,510	96.91%
RIDGESIDE	22,141	0.0523%	\$ 41,047,651	96.97%
ATOKA	21,886	0.0517%	\$ 41,069,537	97.02%
DECATUR	21,879	0.0517%	\$ 41,091,416	97.07%
MUNFORD	21,388	0.0505%	\$ 41,112,803	97.12%
JAMESTOWN	21,114	0.0499%	\$ 41,133,917	97.17%
LOUISVILLE	19,935	0.0471%	\$ 41,153,853	97.22%
CENTERVILLE	19,931	0.0471%	\$ 41,173,784	97.26%
DUNLAP	19,508	0.0461%	\$ 41,193,292	97.31%
ESTILL SPRINGS	18,813	0.0444%	\$ 41,212,105	97.35%
RED BANK	18,393	0.0434%	\$ 41,230,498	97.40%
MOUNT PLEASANT	17,714	0.0418%	\$ 41,248,212	97.44%
GREENBRIER	17,694	0.0418%	\$ 41,265,906	97.48%
VONORE	17,577	0.0415%	\$ 41,283,483	97.52%
KINGSTON SPRINGS	17,000	0.0402%	\$ 41,300,483	97.56%
WAYNESBORO	16,871	0.0399%	\$ 41,317,355	97.60%
NEW TAZEWELL	16,862	0.0398%	\$ 41,334,217	97.64%
CHURCH HILL	16,694	0.0394%	\$ 41,350,911	97.68%
HARTSVILLE	16,446	0.0389%	\$ 41,367,358	97.72%
RUTLEDGE	16,160	0.0382%	\$ 41,383,518	97.76%
BOLIVAR	15,725	0.0371%	\$ 41,399,243	97.80%
OLIVER SPRINGS	15,313	0.0362%	\$ 41,414,556	97.83%
WARTBURG	15,100	0.0357%	\$ 41,429,657	97.87%
BYRDSTOWN	15,066	0.0356%	\$ 41,444,723	97.90%
HOHENWALD	15,065	0.0356%	\$ 41,459,788	97.94%
HENDERSON	14,989	0.0354%	\$ 41,474,777	97.97%
SOUTH FULTON	14,535	0.0343%	\$ 41,489,312	98.01%
WHITE HOUSE	14,306	0.0338%	\$ 41,503,618	98.04%
DOVER	14,234	0.0336%	\$ 41,517,852	98.08%
ADAMSVILLE	13,779	0.0326%	\$ 41,531,631	98.11%
MONTEAGLE	13,728	0.0324%	\$ 41,545,359	98.14%
SPRING CITY	13,452	0.0318%	\$ 41,558,811	98.17%
ALAMO	13,451	0.0318%	\$ 41,572,262	98.21%
HALLS	13,450	0.0318%	\$ 41,585,712	98.24%
WHITE PINE	13,441	0.0318%	\$ 41,599,152	98.27%



MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
GREENFIELD	12,714	0.0300%	\$ 41,611,867	98.30%
CARYVILLE	12,616	0.0298%	\$ 41,624,482	98.33%
PLEASANT HILL	12,358	0.0292%	\$ 41,636,841	98.36%
TIPTONVILLE	12,273	0.0290%	\$ 41,649,113	98.39%
SPRING HILL	11,748	0.0278%	\$ 41,660,861	98.41%
NOLENSVILLE	11,512	0.0272%	\$ 41,672,374	98.44%
BRADFORD	11,398	0.0269%	\$ 41,683,771	98.47%
HARROGATE	11,193	0.0264%	\$ 41,694,964	98.50%
NEWBERN	10,947	0.0259%	\$ 41,705,911	98.52%
ROSSVILLE	10,871	0.0257%	\$ 41,716,783	98.55%
BETHEL SPRINGS	10,687	0.0252%	\$ 41,727,469	98.57%
NEW MARKET	10,570	0.0250%	\$ 41,738,040	98.60%
THOMPSON'S STATION	10,382	0.0245%	\$ 41,748,422	98.62%
LAKESITE	10,184	0.0241%	\$ 41,758,606	98.65%
PARSONS	10,044	0.0237%	\$ 41,768,650	98.67%
VANLEER	9,797	0.0231%	\$ 41,778,447	98.69%
DECHERD	9,384	0.0222%	\$ 41,787,831	98.71%
COOPERTOWN	9,318	0.0220%	\$ 41,797,150	98.74%
ETOWAH	9,201	0.0217%	\$ 41,806,351	98.76%
EAGLEVILLE	9,031	0.0213%	\$ 41,815,382	98.78%
PIKEVILLE	9,023	0.0213%	\$ 41,824,404	98.80%
WHITEVILLE	8,757	0.0207%	\$ 41,833,162	98.82%
MAYNARDVILLE	8,373	0.0198%	\$ 41,841,535	98.84%
DYER	8,285	0.0196%	\$ 41,849,820	98.86%
FAIRVIEW	8,028	0.0190%	\$ 41,857,848	98.88%
MORRISON	7,997	0.0189%	\$ 41,865,845	98.90%
UNICOI	7,913	0.0187%	\$ 41,873,758	98.92%
LORETTO	7,777	0.0184%	\$ 41,881,536	98.94%
ADAMS	7,620	0.0180%	\$ 41,889,156	98.95%
RIDGELY	7,602	0.0180%	\$ 41,896,758	98.97%
OAKLAND	7,562	0.0179%	\$ 41,904,320	98.99%
CELINA	7,540	0.0178%	\$ 41,911,860	99.01%
BELL BUCKLE	7,259	0.0171%	\$ 41,919,119	99.02%
MOSCOW	7,225	0.0171%	\$ 41,926,344	99.04%
PARROTTSVILLE	7,212	0.0170%	\$ 41,933,556	99.06%
MCEWEN	7,207	0.0170%	\$ 41,940,763	99.08%
WHITE BLUFF	7,113	0.0168%	\$ 41,947,876	99.09%
PEGRAM	7,030	0.0166%	\$ 41,954,906	99.11%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
BULLS GAP	6,992	0.0165%	\$ 41,961,898	99.13%
PETERSBURG	6,754	0.0160%	\$ 41,968,652	99.14%
ERIN	6,743	0.0159%	\$ 41,975,395	99.16%
BELLS	6,667	0.0158%	\$ 41,982,063	99.17%
GLEASON	6,617	0.0156%	\$ 41,988,680	99.19%
RED BOILING SPRINGS	6,586	0.0156%	\$ 41,995,266	99.20%
BEAN STATION	6,559	0.0155%	\$ 42,001,824	99.22%
HUNTSVILLE	6,539	0.0154%	\$ 42,008,364	99.24%
CHARLOTTE	6,512	0.0154%	\$ 42,014,876	99.25%
DECATURVILLE	6,366	0.0150%	\$ 42,021,242	99.27%
OBION	6,256	0.0148%	\$ 42,027,498	99.28%
PLEASANT VIEW	6,210	0.0147%	\$ 42,033,708	99.30%
LYNCHBURG	6,073	0.0143%	\$ 42,039,781	99.31%
BAXTER	6,060	0.0143%	\$ 42,045,841	99.32%
CEDAR HILL	6,031	0.0142%	\$ 42,051,872	99.34%
CHAPEL HILL	5,971	0.0141%	\$ 42,057,843	99.35%
BRIGHTON	5,916	0.0140%	\$ 42,063,759	99.37%
HICKORY WITHE	5,896	0.0139%	\$ 42,069,655	99.38%
GAINESBORO	5,849	0.0138%	\$ 42,075,504	99.39%
WARTRACE	5,817	0.0137%	\$ 42,081,321	99.41%
TOONE	5,653	0.0134%	\$ 42,086,974	99.42%
TUSCULUM	5,474	0.0129%	\$ 42,092,447	99.43%
BLUFF CITY	5,283	0.0125%	\$ 42,097,730	99.45%
WINFIELD	5,162	0.0122%	\$ 42,102,893	99.46%
MIDDLETON	5,134	0.0121%	\$ 42,108,027	99.47%
ARDMORE	5,044	0.0119%	\$ 42,113,071	99.48%
LAKE CITY	4,708	0.0111%	\$ 42,117,779	99.49%
CORNERSVILLE	4,696	0.0111%	\$ 42,122,476	99.50%
NEW JOHNSONVILLE	4,502	0.0106%	\$ 42,126,978	99.52%
BANEBERRY	4,458	0.0105%	\$ 42,131,436	99.53%
MOSHEIM	4,438	0.0105%	\$ 42,135,874	99.54%
WHITWELL	4,421	0.0104%	\$ 42,140,295	99.55%
PURYEAR	4,378	0.0103%	\$ 42,144,674	99.56%
DUCKTOWN	4,364	0.0103%	\$ 42,149,037	99.57%
WESTMORELAND	4,305	0.0102%	\$ 42,153,342	99.58%
LUTTRELL	4,198	0.0099%	\$ 42,157,540	99.59%
LOBELVILLE	4,141	0.0098%	\$ 42,161,682	99.60%
CLIFTON	4,007	0.0095%	\$ 42,165,689	99.61%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
ALLARDT	3,999	0.0094%	\$ 42,169,687	99.62%
COTTAGE GROVE	3,980	0.0094%	\$ 42,173,667	99.63%
RUTHERFORD	3,911	0.0092%	\$ 42,177,579	99.64%
MEDINA	3,874	0.0092%	\$ 42,181,452	99.64%
BERRY HILL	3,783	0.0089%	\$ 42,185,235	99.65%
ENGLEWOOD	3,773	0.0089%	\$ 42,189,009	99.66%
COLLINWOOD	3,733	0.0088%	\$ 42,192,742	99.67%
JELICO	3,691	0.0087%	\$ 42,196,433	99.68%
TROY	3,624	0.0086%	\$ 42,200,057	99.69%
LYNNVILLE	3,578	0.0085%	\$ 42,203,635	99.70%
FRIENDSVILLE	3,574	0.0084%	\$ 42,207,210	99.71%
LAGRANGE	3,385	0.0080%	\$ 42,210,595	99.71%
BIG SANDY	3,367	0.0080%	\$ 42,213,962	99.72%
NORMANDY	3,312	0.0078%	\$ 42,217,275	99.73%
MOUNT CARMEL	3,299	0.0078%	\$ 42,220,574	99.74%
SURGOINSVILLE	3,214	0.0076%	\$ 42,223,788	99.74%
MICHIE	3,172	0.0075%	\$ 42,226,960	99.75%
ETHRIDGE	3,114	0.0074%	\$ 42,230,074	99.76%
CROSS PLAINS	3,095	0.0073%	\$ 42,233,169	99.77%
COPPERHILL	3,025	0.0071%	\$ 42,236,194	99.77%
HOLLOW ROCK	3,006	0.0071%	\$ 42,239,200	99.78%
FRIENDSHIP	2,999	0.0071%	\$ 42,242,199	99.79%
ATWOOD	2,921	0.0069%	\$ 42,245,120	99.79%
SHARON	2,791	0.0066%	\$ 42,247,911	99.80%
HENRY	2,771	0.0065%	\$ 42,250,682	99.81%
BLAINE	2,758	0.0065%	\$ 42,253,439	99.81%
TELLICO PLAINS	2,706	0.0064%	\$ 42,256,146	99.82%
SUNBRIGHT	2,670	0.0063%	\$ 42,258,816	99.83%
GRAND JUNCTION	2,644	0.0062%	\$ 42,261,459	99.83%
PIPERTON	2,562	0.0061%	\$ 42,264,021	99.84%
NIOTA	2,458	0.0058%	\$ 42,266,479	99.85%
ALGOOD	2,335	0.0055%	\$ 42,268,813	99.85%
HUNTLAND	2,298	0.0054%	\$ 42,271,112	99.86%
PHILADELPHIA	2,039	0.0048%	\$ 42,273,151	99.86%
LIBERTY	1,937	0.0046%	\$ 42,275,087	99.87%
THREE WAY	1,897	0.0045%	\$ 42,276,984	99.87%
TRIMBLE	1,857	0.0044%	\$ 42,278,840	99.87%
WATERTOWN	1,823	0.0043%	\$ 42,280,664	99.88%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
HENNING	1,746	0.0041%	\$ 42,282,410	99.88%
TRACY CITY	1,739	0.0041%	\$ 42,284,148	99.89%
COWAN	1,738	0.0041%	\$ 42,285,886	99.89%
ALEXANDRIA	1,725	0.0041%	\$ 42,287,611	99.89%
BRUCETON	1,720	0.0041%	\$ 42,289,331	99.90%
RIDGETOP	1,678	0.0040%	\$ 42,291,010	99.90%
GORDONSVILLE	1,653	0.0039%	\$ 42,292,662	99.91%
RAMER	1,645	0.0039%	\$ 42,294,307	99.91%
CHARLESTON	1,607	0.0038%	\$ 42,295,914	99.91%
STANTONVILLE	1,569	0.0037%	\$ 42,297,483	99.92%
SNEEDVILLE	1,546	0.0037%	\$ 42,299,029	99.92%
AUBURN TOWN	1,439	0.0034%	\$ 42,300,468	99.93%
SCOTTS HILL	1,435	0.0034%	\$ 42,301,902	99.93%
MAURY CITY	1,377	0.0033%	\$ 42,303,279	99.93%
CALHOUN	1,366	0.0032%	\$ 42,304,645	99.94%
HORNBEAK	1,338	0.0032%	\$ 42,305,983	99.94%
WILLISTON	1,280	0.0030%	\$ 42,307,264	99.94%
MEDON	1,267	0.0030%	\$ 42,308,531	99.94%
MILLERSVILLE	1,260	0.0030%	\$ 42,309,791	99.95%
VIOLA	1,254	0.0030%	\$ 42,311,045	99.95%
SPENCER	1,202	0.0028%	\$ 42,312,247	99.95%
TREZEVANT	1,170	0.0028%	\$ 42,313,417	99.96%
WOODLAND MILLS	1,011	0.0024%	\$ 42,314,428	99.96%
HORNSBY	996	0.0024%	\$ 42,315,424	99.96%
LAKEWOOD	874	0.0021%	\$ 42,316,298	99.96%
RIVES	863	0.0020%	\$ 42,317,161	99.96%
BENTON	788	0.0019%	\$ 42,317,949	99.97%
CUMBERLAND CITY	751	0.0018%	\$ 42,318,700	99.97%
SAULSBURY	734	0.0017%	\$ 42,319,434	99.97%
CRUMP	716	0.0017%	\$ 42,320,150	99.97%
COALMONT	686	0.0016%	\$ 42,320,836	99.97%
DOWELLTOWN	684	0.0016%	\$ 42,321,520	99.98%
KIMBALL	676	0.0016%	\$ 42,322,196	99.98%
GADSDEN	606	0.0014%	\$ 42,322,801	99.98%
GIBSON	597	0.0014%	\$ 42,323,398	99.98%
WATAUGA	593	0.0014%	\$ 42,323,992	99.98%
MINOR HILL	580	0.0014%	\$ 42,324,571	99.98%
OAKDALE	575	0.0014%	\$ 42,325,146	99.98%

MUNICIPALITY	AMOUNT	PERCENT OF TOTAL	CUMMULATIVE AMOUNT	CUMMULATIVE PERCENT
SLAYDEN	564	0.0013%	\$ 42,325,710	99.98%
GARLAND	556	0.0013%	\$ 42,326,266	99.99%
IRON CITY	545	0.0013%	\$ 42,326,811	99.99%
STANTON	523	0.0012%	\$ 42,327,334	99.99%
BRADEN	521	0.0012%	\$ 42,327,855	99.99%
YORKVILLE	479	0.0011%	\$ 42,328,334	99.99%
TENNESSEE RIDGE	478	0.0011%	\$ 42,328,812	99.99%
ALTAMONT	455	0.0011%	\$ 42,329,266	99.99%
GRAYSVILLE	394	0.0009%	\$ 42,329,660	99.99%
CUMBERLAND GAP	394	0.0009%	\$ 42,330,054	100.00%
BURLISON	364	0.0009%	\$ 42,330,419	100.00%
FINGER	331	0.0008%	\$ 42,330,750	100.00%
ELKTON	229	0.0005%	\$ 42,330,978	100.00%
SARDIS	216	0.0005%	\$ 42,331,194	100.00%
PALMER	213	0.0005%	\$ 42,331,407	100.00%
SALTILLO	187	0.0004%	\$ 42,331,594	100.00%
PITTMAN CENTER	181	0.0004%	\$ 42,331,775	100.00%
MILLEDGEVILLE	135	0.0003%	\$ 42,331,910	100.00%
GILT EDGE	133	0.0003%	\$ 42,332,043	100.00%
DOYLE	116	0.0003%	\$ 42,332,160	100.00%
ST JOSEPH	108	0.0003%	\$ 42,332,267	100.00%
HICKORY VALLEY	100	0.0002%	\$ 42,332,367	100.00%
CLARKSBURG	99	0.0002%	\$ 42,332,466	100.00%
GALLAWAY	88	0.0002%	\$ 42,332,555	100.00%
PARKERS CROSSROADS	41	0.0001%	\$ 42,332,596	100.00%
PLAINVIEW	35	0.0001%	\$ 42,332,631	100.00%
BAILEYTON	25	0.0001%	\$ 42,332,656	100.00%
CENTERTOWN	21	0.0000%	\$ 42,332,677	100.00%
SAMBURG	19	0.0000%	\$ 42,332,696	100.00%
MCLEMORESVILLE	10	0.0000%	\$ 42,332,705	100.00%
NEW HOPE	7	0.0000%	\$ 42,332,713	100.00%
GUYS	4	0.0000%	\$ 42,332,716	100.00%
SOUTH CARTHAGE	3	0.0000%	\$ 42,332,719	100.00%
BEERSHEBA SPRINGS	0	0.0000%	\$ 42,332,719	100.00%
CRAB ORCHARD	0	0.0000%	\$ 42,332,719	100.00%
EASTVIEW	0	0.0000%	\$ 42,332,719	100.00%
ENVILLE	0	0.0000%	\$ 42,332,719	100.00%
GATES	0	0.0000%	\$ 42,332,719	100.00%

<b>MUNICIPALITY</b>	<b>AMOUNT</b>	<b>PERCENT OF TOTAL</b>	<b>CUMMULATIVE AMOUNT</b>	<b>CUMMULATIVE PERCENT</b>
GRUETLI-LAAGER	0	0.0000%	\$ 42,332,719	100.00%
KENTON	0	0.0000%	\$ 42,332,719	100.00%
MIDTOWN	0	0.0000%	\$ 42,332,719	100.00%
MITCHELLVILLE	0	0.0000%	\$ 42,332,719	100.00%
ORLINDA	0	0.0000%	\$ 42,332,719	100.00%
ORME	0	0.0000%	\$ 42,332,719	100.00%
POWELLS CROSSROADS	0	0.0000%	\$ 42,332,719	100.00%
SILERTON	0	0.0000%	\$ 42,332,719	100.00%
JACKSBORO	(658)	-0.0016%	\$ 42,332,061	100.00%
<b>TOTAL</b>	<b>\$ 42,332,061</b>	<b>100.0000%</b>		

**Table A7. Distribution of the Hall Income Tax to Municipalities  
Summary Statistics (FY 2003)**

Category	Percent of Distribution	Amount
Top 17 Cities	75.0%	\$31,681,031
Top Fifth (70)	93.2%	\$39,445,810
Bottom Four-Fifths (279)	6.8%	\$2,886,251
Bottom 168 Cities	1.0%	\$427,741
Bottom Fifth (70)	0.1%	\$26,078

Source: Tennessee Department of Revenue.

Note: 14 cities received no Hall income tax revenue.

**Table A8. Hall Income Tax Distributions to Municipalities  
for FY 2002 and FY 2004 and Change**

MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE	MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE
ADAMS	\$9,952	\$5,474	-45.0%	LENOIR CITY	\$113,389	\$76,891	-32.2%
ADAMSVILLE	\$20,489	\$12,676	-38.1%	LEWISBURG	\$158,627	\$94,107	-40.7%
ALAMO	\$22,507	\$8,722	-61.2%	LEXINGTON	\$65,414	\$40,846	-37.6%
ALCOA	\$56,036	\$43,904	-21.7%	LIBERTY	\$2,385	\$1,394	-41.5%
ALEXANDRIA	\$3,817	\$1,539	-59.7%	LINDEN	\$47,407	\$14,564	-69.3%
ALGOOD	\$3,447	\$3,544	2.8%	LIVINGSTON	\$40,654	\$26,527	-34.7%
ALLARDT	\$4,047	\$5,899	45.8%	LOBELVILLE	\$4,519	\$3,340	-26.1%
ALTAMONT	\$543	\$924	70.1%	LOOKOUT MOUNTAIN	\$911,259	\$525,495	-42.3%
ARDMORE	\$6,037	\$4,842	-19.8%	LORETTO	\$12,625	\$9,285	-26.5%
ARLINGTON	\$58,508	\$22,497	-61.5%	LOUDON	\$191,037	\$94,046	-50.8%
ASHLAND CITY	\$62,162	\$29,989	-51.8%	LOUISVILLE	\$63,178	\$59,227	-6.3%
ATHENS	\$135,774	\$100,499	-26.0%	LUTTRELL	\$1,480	\$4,097	176.8%
ATOKA	\$29,765	\$11,756	-60.5%	LYNCHBURG	\$8,969	\$5,276	-41.2%
ATWOOD	\$2,199	\$4,790	117.8%	LYNNVILLE	\$5,150	\$4,048	-21.4%
AUBURNTOWN	\$2,657	\$1,406	-47.1%	MADISONVILLE	\$38,799	\$32,538	-16.1%
BAILEYTON	\$48	\$18	-62.5%	MANCHESTER	\$79,514	\$60,341	-24.1%
BANEBERRY	\$2,986	\$3,160	5.8%	MARTIN	\$91,999	\$38,252	-58.4%
BARTLETT	\$214,736	\$104,644	-51.3%	MARYVILLE	\$445,230	\$344,286	-22.7%
BAXTER	\$16,212	\$7,942	-51.0%	MASON	\$12,984	\$4,699	-63.8%
BEAN STATION	\$22,228	\$5,934	-73.3%	MAURY CITY	\$1,128	\$549	-51.3%
BEERSHEBA SPRINGS	\$0	\$0	NA	MAYNARDVILLE	\$4,151	\$2,802	-32.5%
BELL BUCKLE	\$14,441	\$8,912	-38.3%	MCEWEN	\$8,412	\$10,069	19.7%
BELLE MEADE	\$1,936,572	\$905,722	-53.2%	MCKENZIE	\$35,308	\$22,689	-35.7%
BELLS	\$20,474	\$5,299	-74.1%	MCLEMORESVILLE	\$54	\$12	-78.1%
BENTON	\$10,190	\$4,463	-56.2%	MCMINNVILLE	\$176,370	\$121,713	-31.0%
BERRY HILL	\$1,065	\$402	-62.2%	MEDINA	\$7,136	\$9,952	-58.6%
BETHEL SPRINGS	\$2,928	\$1,840	-37.2%	MEDON	\$5,254	\$2,323	-55.8%
BIG SANDY	\$8,196	\$3,117	-62.0%	MEMPHIS	\$11,001,854	\$7,487,161	-31.9%
BLAINE	\$7,011	\$3,891	-44.5%	MICHIE	\$2,576	\$1,894	-26.5%
BLUFF CITY	\$38,261	\$19,410	-49.3%	MIDDLETON	\$8,694	\$10,470	20.4%
BOLIVAR	\$26,358	\$11,600	-56.0%	MIDTOWN	\$0	\$15	NA
BRADEN	\$1,351	\$329	-75.6%	MILAN	\$42,613	\$47,021	10.3%
BRADFORD	\$17,815	\$16,426	-7.8%	MILLEDGEVILLE	\$131	\$119	-9.8%
BRENTWOOD	\$2,114,554	\$1,419,257	-32.9%	MILLERSVILLE	\$2,424	\$897	-63.0%
BRIGHTON	\$6,743	\$4,915	-27.1%	MILLINGTON	\$69,081	\$28,694	-58.5%
BRISTOL	\$522,132	\$255,577	-51.1%	MINOR HILL	\$947	\$383	-59.6%
BROWNSVILLE	\$62,891	\$37,477	-40.4%	MITCHELLVILLE	\$116	\$0	-100.0%
BRUCETON	\$4,095	\$1,450	-64.6%	MONTEAGLE	\$12,488	\$10,128	-18.9%
BULLS GAP	\$4,536	\$328	-92.8%	MONTEREY	\$87,407	\$58,491	-33.1%
BURLISON	\$1,776	\$4,918	176.9%	MORRISON	\$17,022	\$6,364	-62.6%
BURNS	\$83,426	\$15,255	-81.7%	MORRISTOWN	\$252,499	\$156,911	-37.9%
BYRDSTOWN	\$13,524	\$10,253	-24.2%	MOSCOW	\$10,888	\$5,752	-47.2%
CALHOUN	\$2,768	\$479	-82.7%	MOSHEIM	\$5,750	\$3,086	-46.3%
CAMDEN	\$98,031	\$18,813	-80.8%	MOUNT CARMEL	\$6,211	\$3,088	-50.3%
CARTHAGE	\$36,811	\$20,269	-44.9%	MOUNT JULIET	\$203,021	\$110,233	-45.7%
CARYVILLE	\$18,901	\$11,383	-39.8%	MOUNT PLEASANT	\$26,760	\$16,641	-37.8%
CEDAR HILL	\$11,003	\$4,805	-56.3%	MOUNTAIN CITY	\$27,760	\$28,846	3.9%
CELINA	\$14,702	\$8,240	-44.0%	MUNFORD	\$21,260	\$15,139	-28.8%



Hall Income Tax Distributions and Local Government Finances

MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE	MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE
CENTERTOWN	\$4,178	\$4,291	2.7%	MURFREESBORO	\$714,803	\$475,004	-33.5%
CENTERVILLE	\$36,053	\$17,808	-50.6%	NASHVILLE	\$8,066,891	\$5,071,189	-37.1%
CHAPEL HILL	\$6,984	\$4,562	-34.7%	NEW HOPE	\$254	\$0	-100.0%
CHARLESTON	\$12,066	\$5,293	-56.1%	NEW JOHNSONVILLE	\$5,984	\$1,306	-78.2%
CHARLOTTE	\$11,644	\$5,938	-49.0%	NEW MARKET	\$38,274	\$8,304	-78.3%
CHATTANOOGA	\$3,655,505	\$2,548,555	-30.3%	NEW TAZEVELL	\$39,649	\$14,944	-62.3%
CHURCH HILL	\$29,139	\$16,563	-43.2%	NEWBERN	\$14,951	\$10,157	-32.1%
CLARKSBURG	\$187	\$186	-0.4%	NEWPORT	\$54,102	\$28,484	-47.4%
CLARKSVILLE	\$651,092	\$379,642	-41.7%	NIOTA	\$2,847	\$1,974	-30.7%
CLEVELAND	\$658,630	\$480,939	-27.0%	NOLENSVILLE	\$29,593	\$9,017	-69.5%
CLIFTON	\$6,292	\$3,914	-37.8%	NORMANDY	\$5,007	\$2,542	-49.2%
CLINTON	\$104,444	\$70,691	-32.3%	NORRIS	\$45,716	\$18,448	-59.6%
COALMONT	\$1,394	\$1,723	23.6%	OAK HILL	\$455,083	\$161,414	-64.5%
COLLEGEDALE	\$87,158	\$104,628	20.0%	OAK RIDGE	\$650,313	\$318,050	-51.1%
COLLIERVILLE	\$459,195	\$389,932	-15.1%	OAKDALE	\$965	\$2,942	204.7%
COLLINWOOD	\$6,705	\$4,238	-36.8%	OAKLAND	\$7,466	\$28,327	279.4%
COLUMBIA	\$444,002	\$236,354	-46.8%	OBION	\$7,523	\$3,162	-58.0%
COOKEVILLE	\$424,269	\$224,495	-47.1%	OLIVER SPRINGS	\$25,214	\$7,307	-71.0%
COOPERTOWN	\$3,613	\$1,195	-66.9%	ONEIDA	\$60,360	\$29,466	-51.2%
COPPERHILL	\$10,113	\$3,031	-70.0%	ORLINDA	\$13,903	\$0	-100.0%
CORNERSVILLE	\$4,426	\$2,137	-51.7%	ORME	\$0	\$0	NA
COTTAGE	\$2,248	\$2,492	10.9%	PALMER	\$104	\$208	99.3%
COVINGTON	\$58,835	\$45,979	-21.8%	PARIS	\$173,090	\$91,869	-46.9%
COWAN	\$5,107	\$1,888	-63.0%	PARKERS CROSSROADS	\$0	\$0	NA
CRAB ORCHARD	\$0	\$91	NA	PARROTTSVILLE	\$6,694	\$3,679	-45.0%
CROSS PLAINS	\$14,419	\$2,943	-79.6%	PARSONS	\$13,406	\$8,462	-36.9%
CROSSVILLE	\$238,116	\$121,965	-48.8%	PEGRAM	\$10,983	\$5,925	-46.1%
CRUMP	\$1,530	\$551	-64.0%	PETERSBURG	\$10,813	\$2,817	-73.9%
CUMBERLAND CITY	\$1,566	\$303	-80.7%	PHILADELPHIA	\$4,697	\$1,587	-66.2%
CUMBERLAND GAP	\$7,345	\$14,454	96.8%	PIGEON FORGE	\$43,940	\$20,015	-54.5%
DANDRIDGE	\$80,901	\$56,284	-30.4%	PIKEVILLE	\$18,713	\$7,474	-60.1%
DAYTON	\$43,127	\$41,558	-3.6%	PIPERTON	\$1,669	\$1,041	-37.6%
DECATUR	\$20,141	\$12,629	-37.3%	PITTMAN CENTER	\$753	\$10	-98.7%
DECATURVILLE	\$6,365	\$3,287	-48.4%	PLAINVIEW	\$46	\$71	54.7%
DECHERD	\$21,764	\$7,380	-66.1%	PLEASANT HILL	\$28,402	\$8,935	-68.5%
DICKSON	\$121,417	\$134,631	10.9%	PLEASANT VIEW	\$27,064	\$8,972	-66.8%
DOVER	\$20,913	\$11,878	-43.2%	PORTLAND	\$39,891	\$41,016	2.8%
DOWELLTOWN	\$1,011	\$545	-46.1%	POWELLS CROSSROADS	\$0	\$0	NA
DOYLE	\$322	\$111	-65.5%	PULASKI	\$121,363	\$67,029	-44.8%
DRESDEN	\$77,393	\$18,344	-76.3%	PURYEAR	\$9,541	\$5,625	-41.1%
DUCKTOWN	\$4,581	\$8,093	76.6%	RAMER	\$2,105	\$1,091	-48.2%
DUNLAP	\$21,094	\$20,144	-4.5%	RED BANK	\$66,547	\$17,672	-73.4%
DYER	\$12,204	\$8,152	-33.2%	RED BOILING SPRINGS	\$10,117	\$9,966	-1.5%
DYERSBURG	\$232,616	\$131,189	-43.6%	RIDGELY	\$13,368	\$10,569	-20.9%
EAGLEVILLE	\$19,774	\$11,583	-41.4%	RIDGESIDE	\$30,811	\$11,422	-62.9%
EAST RIDGE	\$112,265	\$33,755	-69.9%	RIDGETOP	\$2,373	\$873	-63.2%
EASTVIEW	\$229	\$110	-52.0%	RIPLEY	\$40,486	\$0	-100.0%
ELIZABETHTON	\$137,863	\$100,393	-27.2%	RIVES	\$2,269	\$634	-72.0%
ELKTON	\$521	\$384	-26.3%	ROCKFORD	\$142,765	\$26,855	-81.2%
ENGLEWOOD	\$8,204	\$7,756	-5.5%	ROCKWOOD	\$25,914	\$34,929	34.8%
ENVILLE	\$22	\$617	2693.0%	ROGERSVILLE	\$83,972	\$40,890	-51.3%
ERIN	\$7,994	\$1,796	-77.5%	ROSSVILLE	\$5,042	\$8,025	59.2%

Hall Income Tax Distributions and Local Government Finances

MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE	MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE
ERWIN	\$69,997	\$32,112	-54.1%	RUTHERFORD	\$7,777	\$3,793	-51.2%
ESTILL	\$22,685	\$12,356	-45.5%	RUTLEDGE	\$19,976	\$15,798	-20.9%
ETHRIDGE	\$4,942	\$3,055	-38.2%	SALTILLO	\$371	\$127	-65.7%
ETOWAH	\$16,918	\$8,461	-50.0%	SAMBURG	\$0	\$0	NA
FAIRVIEW	\$25,298	\$11,670	-53.9%	SARDIS	\$393	\$429	9.3%
FARRAGUT	\$606,990	\$125,495	-79.3%	SAULSBURY	\$4,431	\$1,325	-70.1%
FAYETTEVILLE	\$115,231	\$73,251	-36.4%	SAVANNAH	\$103,232	\$37,483	-63.7%
FINGER	\$1,390	\$125	-91.0%	SCOTTS HILL	\$3,710	\$970	-73.8%
FOREST HILLS	\$1,130,196	\$141,286	-87.5%	SELMER	\$25,389	\$22,694	-10.6%
FRANKLIN	\$1,236,120	\$814,054	-34.1%	SEVIERVILLE	\$294,218	\$217,840	-26.0%
FRIENDSHIP	\$3,572	\$2,057	-42.4%	SHARON	\$8,229	\$2,637	-68.0%
FRIENDSVILLE	\$17,315	\$9,963	-42.5%	SHELBYVILLE	\$147,058	\$90,899	-38.2%
GADSDEN	\$642	\$353	-45.0%	SIGNAL MOUNTAIN	\$620,618	\$450,726	-27.4%
GAINESBORO	\$8,344	\$4,638	-44.4%	SILERTON	\$0	\$0	NA
GALLATIN	\$252,601	\$174,096	-31.1%	SLAYDEN	\$1,471	\$29	-98.1%
GALLAWAY	\$190	\$0	-100.0%	SMITHVILLE	\$53,651	\$22,526	-58.0%
GARLAND	\$443	\$444	0.2%	SMYRNA	\$79,762	\$38,040	-52.3%
GATES	\$363	\$18	-95.1%	SNEEDVILLE	\$2,320	\$1,199	-48.3%
GATLINBURG	\$112,367	\$147,402	31.2%	SODDY-DAISY	\$26,509	\$22,513	-15.1%
GERMANTOWN	\$1,840,243	\$1,144,679	-37.8%	SOMERVILLE	\$31,550	\$17,554	-44.4%
GIBSON	\$1,016	\$181	-82.2%	SOUTH CARTHAGE	\$0	\$0	NA
GILT EDGE	\$146	\$131	-10.0%	SOUTH FULTON	\$13,309	\$13,531	1.7%
GLEASON	\$11,418	\$7,761	-32.0%	SOUTH PITTSBURG	\$28,621	\$22,617	-21.0%
GOODLETTSVILLE	\$139,010	\$86,428	-37.8%	SPARTA	\$69,979	\$31,749	-54.6%
GORDONSVILLE	\$4,520	\$852	-81.1%	SPENCER	\$2,156	\$0	-100.0%
GRAND JUNCTION	\$2,965	\$1,014	-65.8%	SPRING CITY	\$19,835	\$13,012	-34.4%
GRAYSVILLE	\$375	\$1,800	379.9%	SPRING HILL	\$30,159	\$9,401	-68.8%
GREENBACK	\$27,529	\$14,434	-47.6%	SPRINGFIELD	\$145,353	\$75,089	-48.3%
GREENBRIER	\$28,174	\$19,862	-29.5%	ST JOSEPH	\$1,640	\$2,225	35.7%
GREENEVILLE	\$338,474	\$179,571	-46.9%	STANTON	\$3,924	\$1,368	-65.1%
GREENFIELD	\$13,317	\$9,315	-30.1%	STANTONVILLE	\$535	\$107	-79.9%
GRUETLI-LAAGER	\$10	\$74	643.1%	SUNBRIGHT	\$4,909	\$2,286	-53.4%
GUYS	\$186	\$0	-100.0%	SURGOINSVILLE	\$4,345	\$3,774	-13.1%
HALLS	\$18,753	\$11,946	-36.3%	SWEETWATER	\$52,938	\$50,462	-4.7%
HARRIMAN	\$59,081	\$25,409	-57.0%	TAZEWELL	\$56,956	\$46,517	-18.3%
HARROGATE	\$23,731	\$9,397	-60.4%	TELLICO PLAINS	\$4,310	\$4,683	8.6%
HARTSVILLE	\$27,087	\$13,495	-50.2%	TENNESSEE RIDGE	\$1,859	\$456	-75.5%
HENDERSON	\$25,032	\$14,040	-43.9%	THOMPSON'S STATION	\$41,971	\$29,014	-30.9%
HENDERSONVILLE	\$493,237	\$244,276	-50.5%	THREE WAY	\$475	\$351	-26.1%
HENNING	\$2,342	\$1,442	-38.4%	TIPTONVILLE	\$13,467	\$6,153	-54.3%
HENRY	\$1,283	\$1,192	-7.1%	TOONE	\$3,964	\$1,485	-62.5%
HICKORY VALLEY	\$261	\$151	-41.9%	TOWNSEND	\$27,283	\$30,319	11.1%
HICKORY WITHE	\$1,432	\$1,363	-4.8%	TRACEY CITY	\$2,994	\$944	-68.5%
HOHENWALD	\$15,060	\$12,658	-16.0%	TRENTON	\$49,183	\$24,291	-50.6%
HOLLOW ROCK	\$2,399	\$2,008	-16.3%	TREZEVANT	\$1,370	\$859	-37.3%
HORNBEAK	\$2,965	\$1,302	-56.1%	TRIMBLE	\$2,436	\$2,644	8.5%
HORNSBY	\$1,631	\$568	-65.2%	TROY	\$5,073	\$2,724	-46.3%
HUMBOLDT	\$68,977	\$39,490	-42.7%	TULLAHOMA	\$271,647	\$149,397	-45.0%
HUNTINGDON	\$28,247	\$22,362	-20.8%	TUSCULUM STATION	\$7,521	\$3,753	-50.1%
HUNTLAND	\$3,324	\$1,255	-62.2%	UNICOI	\$11,434	\$4,493	-60.7%
HUNTSVILLE	\$12,401	\$7,779	-37.3%	UNION CITY	\$158,369	\$104,724	-33.9%
IRON CITY	\$1,013	\$1,415	39.6%	VANLEER	\$11,359	\$5,938	-47.7%

Hall Income Tax Distributions and Local Government Finances

MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE	MUNICIPALITY	FY2002	Est. FY2004	PERCENT CHANGE
JACKSBORO	\$0	\$0	NA	VIOLA	\$1,636	\$1,270	-22.4%
JACKSON	\$749,466	\$396,173	-47.1%	VONORE	\$22,434	\$18,131	-19.2%
JAMESTOWN	\$17,457	\$31,035	77.8%	WALDEN	\$170,146	\$147,827	-13.1%
JASPER	\$31,108	\$16,522	-46.9%	WARTBURG	\$5,936	\$3,997	-32.7%
JEFFERSON CITY	\$67,824	\$25,207	-62.8%	WARTRACE	\$8,395	\$4,579	-45.5%
JELLICO	\$4,223	\$12,012	184.5%	WATAUGA	\$2,280	\$358	-84.3%
JOHNSON CITY	\$616,815	\$387,789	-37.1%	WATERTOWN	\$7,815	\$5,229	-33.1%
JONESBOROUGH	\$78,332	\$45,414	-42.0%	WAVERLY	\$57,216	\$25,045	-56.2%
KENTON	\$10,812	\$536	-95.0%	WAYNESBORO	\$21,322	\$15,519	-27.2%
KIMBALL	\$2,308	\$562	-75.7%	WESTMORELAND	\$7,521	\$2,397	-68.1%
KINGSPORT	\$1,132,462	\$730,779	-35.5%	WHITE BLUFF	\$12,306	\$11,502	-6.5%
KINGSTON	\$83,405	\$51,571	-38.2%	WHITE HOUSE	\$39,506	\$13,274	-66.4%
KINGSTON SPRINGS	\$30,278	\$17,873	-41.0%	WHITE PINE	\$11,592	\$10,933	-5.7%
KNOXVILLE	\$4,961,721	\$3,178,903	-35.9%	WHITEVILLE	\$10,422	\$8,221	-21.1%
LAFAYETTE	\$33,559	\$18,399	-45.2%	WHITWELL	\$5,839	\$4,472	-23.4%
LAFOLLETTE	\$62,458	\$58,585	-6.2%	WILLISTON	\$2,612	\$1,683	-35.6%
LAGRANGE	\$3,557	\$2,666	-25.0%	WINCHESTER	\$101,840	\$50,692	-50.2%
LAKE CITY	\$4,502	\$5,127	13.9%	WINFIELD	\$5,850	\$6,500	11.1%
LAKELAND	\$38,399	\$21,732	-43.4%	WOODBURY	\$29,971	\$21,196	-29.3%
LAKESITE	\$14,804	\$2,707	-81.7%	WOODLAND MILLS	\$1,895	\$784	-58.6%
LAKEWOOD	\$3,164	\$940	-70.3%	YORKVILLE	\$3,675	\$15	-99.6%
LAVERGNE	\$64,788	\$24,292	-62.5%				
LAWRENCEBURG	\$85,989	\$39,624	-53.9%	TOTAL	\$57,416,745	\$35,384,349	-38.4%
LEBANON	\$328,374	\$227,057	-30.9%				

Source: Tennessee Department of Revenue, tentative estimates of July 2004 distributions.



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Vacant

### Other Local Officials

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Charles Cardwell, County Officials Association Tennessee



Tennessee Advisory Commission on Intergovernmental Relations,  
Authorization No. 316354; 600 copies, March 2004. This document  
was promulgated at a cost of \$2.46 per copy.