

Revenue Implications of the Streamlined Sales Tax Project in Tennessee

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I. Introduction

The Streamlined Sales Tax Project (SSTP) has been a comprehensive effort by many states and businesses to develop a simpler more efficient state sales tax structure, particularly in the face of the tax being imposed by 45 states, the District of Columbia and more than 7000 local governments. A major step has been development of legislation that can allow for substantial uniformity across the states. Implementation of this legislation by many states is expected ultimately to yield benefits by reducing business compliance costs and by making it easier for states to collect sales tax revenues, both on local and remote purchases.¹ The Tennessee General Assembly initially adopted legislation to conform the state's tax structure to the Streamlined Sales Tax Project on June 16, 2003 and passed technical corrections to the legislation on June 15, 2004. The legislation is scheduled for implementation on July 1, 2005.

This report examines one issue that arises from Tennessee's implementation of the conforming legislation, how will the sales tax revenues of Tennessee cities and counties be affected by the conforming legislation?² Implementation of the legislation can affect revenues in two ways. First, local government tax revenues will be attributed according to the *destination* rather than the origin of sales and will be collected at the prevailing local option tax rate in the place of destination. The change to destination sourcing will redistribute some local sales tax revenues, as jurisdictions will receive some revenues on purchases by its consumers and will lose some revenues by shipments from its businesses. Second, a number of *structural* changes were necessary in Tennessee's legislation to accommodate other provisions of the SSTP. These include such things as stipulations that the state and local tax bases be the same, limitations on the number of tax rates within a jurisdiction, and so forth. For example, Tennessee is required to eliminate the single article cap on everything other than motor vehicles, watercraft, mobile homes, and manufactured homes sales. This report seeks to quantify both effects.

The distinction between sourcing tax revenues at the destination and at the origin is a key aspect of the analysis. Origin sourcing means that local tax bases are attributed to the place where the sale takes place. Destination sourcing means that the bases are attributed to the place where the goods are to be enjoyed or used. For example, when a customer purchases a television to be delivered, under current practice, local sales tax is remitted to the jurisdiction where the store is located, even if the television will be delivered to another jurisdiction. With destination-based taxation, local sales tax on that sale would be paid to the jurisdiction to which the television was delivered. Currently, Tennessee uses origin sourcing for most instate transactions and destination sourcing for most cross state sales.

In practice, the two approaches are normally the same when possession of the goods or services is accepted at the point of sale, with the base being attributed to the place of sale. Attribution at the place of sale is consistent with origin sourcing since the jurisdiction of sale receives all revenues at the place of sale. But, the jurisdiction of sale is also presumed to be the destination because when people carry goods with them there is no tractable means to trace revenues back to where people live and still respect the privacy concerns, simplicity and other

¹ See <http://www.streamlinedsalestax.org/execsum0105.pdf>.

² Preparation of this report benefited from the work previously done by the state of Washington in development of estimates of SSTP effects.

goals for the tax system. In practice, differences between the approaches arise for goods and services delivered across jurisdictional lines. Origin situsing remains the place where the sale takes place. However, for destination sourcing purposes, the tax revenues are attributed to the place where the goods are to be shipped.³

The remainder of this report is divided into two basic sections. The first provides quantitative estimates of the effects that the conforming legislation has on Tennessee city and county revenues and some summary statements that give a general perspective on the findings. The second provides a comprehensive summary of the methodology used in making the estimates. A summary of the results from a survey on business propensity to ship goods between cities and counties is a key component of the latter section.

II. Estimated Quantitative Effects of SSTP

Estimates of the effects of the SSTP legislation on the revenues of Tennessee's 95 counties and 382 city jurisdictions are contained in Tables 1 through 3. The analysis uses actual calendar year 2003 local option revenues for every Tennessee city and county as a baseline and estimates the changes that would have occurred had the SSTP been in effect for the fiscal year. The estimates show the changes that would have been expected if the conforming legislation had been in effect in 2003. Caution should be exercised in relying on the specific value for any individual city or county; these estimates should only be seen as indicative of the direction of effects and not as revenue estimates for individual places because all estimates rely on average responses (such as the average propensity of firms in a particular industry to deliver the products that they sell), though they were based on actual city and county baseline revenues. A list of specific cautions is provided in the methodology section below.

Table 1 highlights the situsing effects; Table 2 summarizes effects of other structural changes; and Table 3 provides the total effects. Maps 1 through 3 demonstrate the effects for the aggregate of all governments in each county relative to total local sales tax receipts in each county.

Effects from destination sourcing are given in Table 1 and are divided into those arising from delivery of goods across county lines (intercounty net inflow), delivery of goods across jurisdictions within counties (intracounty net inflow) and tax payments where the local situs is not currently identified (interstate net inflow) but where the local situs will be identified under SSTP rules. Table 1 can be summarized with several points:

- Destination taxation increases total local tax revenues by approximately \$1.7 million because transactions are taxed at the rate where the goods are destined rather than the rate where the goods originate. The net revenue increase indicates that on average goods are taxed at slightly higher rates in destination than origin counties and cities.

³ Situsing rules are much more complicated and precise in practice. See, "The Streamlined Sales and Use Tax Agreement's Sourcing Rules," by Walter Hellerstein and John A. Swain, *State Tax Notes* November 8, 2004.

- The sum of all governments in 82 counties experience net inflows from destination attribution of revenue totaling \$29.5 million.
- The aggregate of governments in 13 counties experience net outflows from destination attribution of revenue totaling \$27.8 million.
- Estimated net inflows range from a high of 40.1 percent of total 2003 local option sales tax revenues in Grainger County to a low of -5.8 percent in Madison County. The largest net outflows occur in counties that could be regarded as the retail center for surrounding counties (such as Madison, Davidson, Knox and Putnam Counties). The largest net inflows occur in counties that shop in many of these same counties (such as Grainger, Crockett, and Union Counties).
- Effects on individual local governments differ significantly within counties. Only Davidson and Lake County governments have net outflows from the destination components. Among cities, 315 have a net inflow and 162 have a net outflow.

The structural effects described in Table 2 are based on changes in the way that telecommunications is taxed and the revenues are attributed, changes necessary to conform the local sales tax and shared state taxes to the SSTP, and expected additional revenues from voluntary compliance with the sales tax.⁴ The specific changes are described in the methodology section below. Key elements of the Table 2 findings are:

- Local government tax revenues increase by \$28.1 million, with nearly 40 percent of the additional revenue coming from the tax base and rate changes, about 40 percent coming from the telecommunications components, and about 20 percent coming from voluntary compliance.
- The sum of all local governments in 71 counties experience net inflows from the structural changes totaling \$29.8 million.
- The aggregate of local governments in 24 counties experience net outflows from the structural changes totaling \$1.7 million. Voluntary reporting and changes in the local tax structure are expected to benefit all cities and counties; however, the destination sourcing provisions for the treatment of taxes on telecommunications will benefit some jurisdictions and reduce revenues in others. In cases where they occur, the net outflows result from the destination sourcing provisions of the changes in taxes on telecommunications. The relationship between the percent net inflows from the destination provisions in Table 1 and from the structural changes in Table 2 is very low, with a correlation of only 0.23. The main reason is that the destination components of the telecommunications tax changes in Table 2 tend to create large inflows for a different set of counties (and particularly the more urban counties) than was found in Table 1.

⁴ No attempt is made to include revenues that local governments might receive from their share of additional state sales tax revenues resulting from voluntary compliance.

Conclusions from the sum of all SSTP effects, which are given in Table 3, include:

- Total local government tax revenues increase by \$29.8 million, or just over 2 percent of total local option sales tax revenues.
- The sum of all local governments in 83 counties experience net inflows totaling \$44.7 million.
- The aggregate of local governments in 12 counties experience net outflows totaling \$14.9 million.
- Grainger County continues to receive the largest percent net inflow, followed by Crockett, Fayette, and Union Counties. These tend to be small counties where many people travel to nearby large urban counties for significant shares of their purchases. The total net outflow for larger urban counties such as Davidson (Nashville), Knox (Knoxville), and Hamilton (Chattanooga) Counties is not as large as the situsing effects because they are significant beneficiaries of destination sourcing of telecommunications. Shelby County (Memphis) has a net revenue inflow because many of the goods shipped to nearby counties would go to other states and no sales tax is currently being collected on these shipments. Tennessee counties adjacent to Shelby County are relatively small and do not have a market that is sufficient to allow Shelby County to have as much sales to adjacent Tennessee counties as occurs in places such as in Davidson and Knox Counties. Also, Shelby County will be a significant beneficiary of the telecommunications destination situsing provisions.

III. Methodology

This section details the methodology that was used to estimate the SSTP effects. Revenue changes are generally referred to as net inflows (inflows minus outflows) and are positive or negative depending on whether they increase or decrease the baseline revenues. Where appropriate this section provides a general description of how the tax currently works and how it would be altered under SSTP. The intent is not to provide a treatise on sales tax operation but instead to provide a general overview of relevant points. Thus, many precise details of sales tax administration and law are disregarded.

Revenue Effects of Destination Situsing

The SSTP requires destination situsing of transactions both within and across states. Each is discussed below.

Cross State Effects

As a general rule, the sales (and its corresponding use) tax currently operates on a destination basis across state lines, meaning that the tax is normally due where the possession of goods is taken or at the place of shipment, so little effect on revenues or their distribution should

be anticipated from cross state sales. Currently, no sales tax is paid to Tennessee if goods are purchased in the state and delivered out of the state by common carrier and the tax is paid to Tennessee if the purchaser takes possession of the goods in Tennessee. The recipient state seeks to collect use tax on goods that are shipped into the state. Similar rules apply in reverse for goods that are purchased outside of Tennessee but which are intended for use inside.

Nonetheless, two cross state effects are brought into the analysis. First, a number of companies have agreed to voluntarily remit sales tax revenues (at least in part because the conforming legislation includes some amnesty provisions on potential past liabilities) and the voluntary compliance system will generate additional revenues. These revenues are included in Table 2, which lists structural effects of SSTP (though destination siting is also a part of this analysis), and are discussed below.

Second, taxpayers with no location in Tennessee may currently choose to pay local tax at a flat 2.25 percent rate for all sales made in the state.⁵ Companies such as Amway or Mary Kay are possible examples of firms that would find it convenient to report at the fixed rates since they sell through local distributors and may obtain the sales tax revenue from the distributors and remit these funds to Tennessee without collecting information on the specific jurisdictions where the funds should go. The proceeds of these non-sitused revenues are distributed to the counties based on the ratio of local tax collections in the county over tax collections in all Tennessee counties. Furthermore, the county proceeds are distributed to each of the cities based on the ratio of the collections in each city to total collections in the county.⁶ The Tennessee Department of Revenue (TDOR) makes monthly formula-based distributions of these funds. A total of \$110.8 million was distributed in this way in 2003.

Under the Streamlined Sales Tax Agreement all sales must be sourced to the purchaser's address which essentially eliminates this formula-based distribution of funds.⁷ Thus, firms such as Amway or Mary Kay will need to collect sales tax revenues from their local distributors together with information on the appropriate local governments for attributing the revenues and the applicable local tax rates.

A net change will occur for each city and county as the formula-based revenue distribution is replaced with actual receipt of revenues on a destination basis at the local tax rate. This is achieved here by subtracting the formula-based 2003 revenues from the actual sales tax collections of all counties and cities in 2003. The destination-based receipts are estimated here by assuming that destination tax bases will be proportional to the economic market in the various jurisdictions of Tennessee. Personal income is used as the proxy for the market in each county, so the inflow to each county is based on its percentage of Tennessee's personal income.⁸

⁵ TCA 67-6-702(f)

⁶ TCA 67-6-710(e)

⁷ There is a provision in the SSTP law that revenues remitted without a clear source will be distributed on a formula based half on the ratio of collections, as they currently are, and half on the ratio of an area's population to the population of the state as a whole. The non-sourced amounts are expected to be very small and are not addressed in this study.

⁸ The US Bureau of Economic Analysis defines personal income as income received by *persons* from all sources. (In the National Income and Product Accounts, persons consist of individuals, nonprofit institutions that primarily serve individuals, private non-insured welfare funds, and private trust funds.) Personal income includes income received

Destination-based revenues are to be paid at the prevailing local option tax rate so an adjustment must be made for the local rate. Each county's estimate based on its personal income is adjusted for the local tax rate by multiplying the initial estimate by the county's tax rate divided by the average local option rate.⁹ The net effect increases total local tax revenues by \$457,000 because the destination tax rates are on average above the 2.25 percent rate that was formerly used. The sub-county distribution is estimated by calculating the per capita inflow to the county and multiplying the county per capita inflow by the population in each sub-county local government.¹⁰ An adjustment for the local city rate is made where the city rate is higher than the county rate, following the procedure described above.

Destination Collection on Intrastate Sales

Pre-SSTP law generally does not follow destination rules for local sales taxes on Tennessee intrastate sales; instead the revenues are collected and remitted at the point of sale. In this section we describe the methodology for determining the specific effects on local government revenues of attributing tax revenues associated with shipped goods and services on a destination basis. For estimation purposes, this component is divided into intercounty and intracounty effects.

Estimation of the effects of destination situsing on the distribution of sales tax revenues requires determining the propensity of Tennessee firms' to ship goods and services to customers in other Tennessee jurisdictions and the places where these goods will be shipped. Thus, the first step was to estimate the shipment of goods and services. The TDOR provided data on the sales tax payments for 24 categories of firms for every Tennessee jurisdiction (see Table 4). It was necessary to combine these data with an estimate of the extent to which firms will ship goods to determine how much revenue outflow could be expected in each place. A mail survey¹¹ of Tennessee businesses, supplemented with a telephone survey, was used to determine the extent to which Tennessee firms ship goods and services within the state. The survey asked firms about the percentage of their goods and services that are shipped to four general places:¹²

- a. the percentage shipped within the local government of situs,
- b. the percentage shipped outside the local government but within the county of situs,
- c. the percentage shipped to adjacent Tennessee counties, and
- d. the percentage shipped to non-adjacent Tennessee counties.

Firms were randomly selected to participate in the survey from the pool of all Tennessee taxpayers paying at least \$202 in sales taxes during fiscal year 2003, though weights were used to increase the probability of two groups of firms being selected. Sampling weights were

from participation in production as well as from government and business transfer payments. Personal income is the sum of compensation of employees, supplements to wages and salaries, proprietors' income with inventory valuation adjustment and capital consumption adjustment, rental income with capital consumption adjustment, personal income receipts on assets, and personal current transfer receipts, less contributions for government social insurance.

⁹ The average local option tax rate is 2.297 when weighted by actual sales tax collections.

¹⁰ Personal income data are not available for sub-county areas.

¹¹ The survey was also available online and firms were offered the opportunity to submit their responses electronically.

¹² The survey instrument is in Appendix 1.

increased with the amount of sales taxes paid and the likelihood that the firm is in a sector that delivers a significant share of its goods. For example, 10 percent of firms that have sales tax liabilities over \$7030 in 2003 and that are in presumed high delivery sectors were surveyed and 2 percent of firms that have sales tax liabilities between \$202 and \$1314 and that are in presumed low delivery sectors were surveyed. The Washington State survey and an internal TDOR survey were used to pre-identify high-delivery sectors and these include manufacturers, wholesalers, building materials stores, miscellaneous repair services, auto parts stores, furniture and electronics stores, mail order establishments, and office supply stores. The survey was mailed to 3306 firms on October 21, 2004 and a reminder of the survey was mailed 30 days later. A total of 616 firms responded to the mail survey. The TDOR then telephoned many of the non-respondents and obtained responses from an additional 1012 firms to yield a total of 1628 respondents.

Response (a) was only solicited to allow firms to report on all Tennessee shipments since this information has no implications for destination sourcing. Responses to (b), (c) and (d) are used in the analysis, though only the sum of the three is necessary to estimate the outflow of tax revenues from a jurisdiction. Responses to (b), (c), and (d) are used to estimate the inflow, and the disaggregation by region of shipments allows us to develop more precise estimates of which counties receive the revenues.

The survey responses were grouped based on a presumption that border counties would have a lower propensity to ship goods within the state and that propensities to ship goods would vary by industry. Average responses were then calculated for the border and non-border counties for the 24 industry categories. On average across all industries, 8.7 percent of goods are shipped across jurisdictional lines. As can be seen in Table 4, firms in the communications; finance, insurance and real estate; hotel and lodging; motion pictures; and other services industries reported zero delivery of goods outside their jurisdiction and firms in the general merchandise; food stores; apparel and accessory stores; eating and drinking; automotive repair; and automotive supply industries reported that a very small percentage of goods and services are delivered. The manufacturing; wholesale trade; building materials; furniture and electronics; business services; catalog and mail order; and office supply industries reported a relatively high propensity to deliver goods. Delivery rates to adjacent counties are generally higher than to non-adjacent counties.

Survey respondents were sorted into two samples (by industry) based on whether the firms are in counties that are on the Tennessee border or are in the interior. Separate border and non-border factors were used whenever the sample sizes were presumed to be sufficiently large (at least 30 respondents in each industry/region category) that confidence could be placed in the responses.¹³ Delivery rates to other Tennessee counties are generally higher for interior counties than for border counties, as would be expected since more Tennessee areas are around the

¹³ The estimated amount of goods delivered from Shelby and Hamilton counties, the two largest border counties, to adjacent Tennessee counties would have been very high relative to these adjacent counties, even after the lower border county factors were used. Thus, a third set of factors was developed using respondents only for these two counties and the data were used only for these two counties.

interior firms.¹⁴ No distinction was made for the intracounty delivery factors since there is no reason to presume any difference between border and interior counties.

The outflow of tax base from a jurisdiction (whether to other jurisdictions in the county, adjacent counties or non-adjacent counties) equals the sum of the jurisdiction's tax receipts in each industry times the sum of the delivery factors [responses to (b), (c), and (d)] from Table 4, assuming that the firms in every industry grouping in every jurisdiction deliver according to these survey averages.

The inflow is calculated differently for each of the three areas though in each case the intent is to assume that the inflow is based on the size of the overall market to purchase goods. The process will be described below by example.

Adjacent Counties. The procedure for adjacent counties begins with calculation of the amount that flows to contiguous counties. Consider Putnam County. The total outflow from Putnam County to neighboring counties is estimated by multiplying the adjacent county factors for interior counties in Table 4 times Putnam County's actual sales tax collections for each industry and adding up the results. This share of Putnam County's sales is estimated to be for goods that are delivered to adjacent counties. Each neighboring county is presumed to purchase these goods based on its share of the personal income of all counties contiguous with Putnam County. Thus, Jackson, Overton, Fentress, Cumberland, White, Dekalb and Smith Counties all receive a share of the Putnam County outflow based on their share of the personal income of these seven counties. Goods are to be taxed at the delivery county's tax rate so each county's estimated receipt of tax base is adjusted by multiplying by the inflow county's tax rate divided by the Putnam County rate. This process is repeated for every county in Tennessee. Of course, each county will receive inflow from multiple counties. For example, White County could receive inflow from Putnam, Cumberland, Van Buren, Warren, and DeKalb Counties.

Non-Adjacent Counties. The non-adjacent calculations follow the general structure of the adjacent counties except that the outflow from all counties (the delivery to other counties) is placed in a pool and is distributed across Tennessee based on each county's share of the state's total personal income. Thus, the outflow from Putnam County is combined with the outflow of all other counties and distributed across the state. The amount going into a county was adjusted by multiplying it by the county's tax rate divided by the state average tax rate.

A slightly preferred methodology would have been to distribute the outflow from each county to its non-adjacent counties separately, as was done in the adjacent county analysis. The process is straightforward but would have been time consuming and was not expected to have a significant impact on the estimated numbers.

Intracounty. The intracounty analysis generally follows the adjacent county analysis with each county treated separately and shipments estimated from each jurisdiction to all other areas in the county. The county government receives the tax revenues in any cases where the delivery does

¹⁴ The differences between border and non-border county responses were often not statistically significant given the large standard deviations in the survey.

not go to a city. However, personal income data are not available for sub-county areas so the allocations are based on population rather than income.

Revenue Effects of Structural Changes

The SSTP has local-area implications that extend beyond the redistributive effects of destination sourcing. A summary of the total revenue implications of each, which were made independently by the TDOR, is presented in Table 5. This project takes the TDOR estimates and distributes the effects across each local government. These additional impacts are:

- The SSTP is expected to induce some companies to voluntarily pay sales tax without congressional action compelling them to do so.
- The SSTP mandates that state and local sales tax bases be identical and requires removal of caps on local tax paid (on tangible personal property other than motor vehicles, watercraft, and manufactured or mobile homes) and compliance with these provisions is expected to increase local option sales tax collections. There are a number of cases where goods and services that are currently in the state tax base but are exempt from local base are now included in the local base though there are a few cases where the goods and services become exempt from both.
- Telecommunications services will be subject to the applicable local tax whenever they are subject to state sales tax.
- Some goods and services that are currently taxable in the local sales tax base will be exempt from sales taxes and will be subject to special user taxes. Special user privilege taxes will be subject to different sourcing criteria specific to each tax.

Voluntary Compliance

The estimate for voluntary payments by companies without statutory nexus was developed independently by the TDOR based on Washington State's methodology. Washington State used prior estimates of catalog and internet sales to form a base. A probability score was calculated to determine how many of these sales were from companies that have nexus in at least one streamlined member state. This probability score was applied to the original estimate to determine the amount of sales currently made within Tennessee that may reasonably be expected to come under the provisions of the streamlined amnesty agreement. Because some sales are already reported by the affected companies under the out-of-state-taxpayer scenario outlined above, these sales were deducted from the estimate to find an amount of local sales taxes that will be generated in the first year of the project (or before a congressional mandate to force non-nexus sellers to collect tax for Tennessee localities).

We accepted the TDOR estimate of \$5.3 million for local option sales tax collections. The amount is distributed between counties using the procedure described above for non-adjacent counties, that is, based on the percentage of the state's personal income in each county and is adjusted for differences in the local tax rate relative to the state average rate. The

intracounty distribution methodology, similar to the intracounty methodology described above in the intrastate sales section, is based on population, and is also adjusted for tax rate differences.

Base Changes and Removal of Caps

Local impacts related to the removal of caps affect farm and remanufacturing machinery, animal bathing and grooming, membership dues, caskets, burial vaults and urns, as well as non-vehicular purchases over \$1,600. The revenue implications of these effects were distributed across local governments using the same methodology applied to non-adjacent counties above. The specific provisions that needed to be changed and the legislated changes are:

1. Currently, farm machinery purchases are subject to a \$250 threshold;¹⁵ under SSTP, farm machinery purchases will be totally exempt. Tighter standards for verifying farm machinery purchases under SSTP are likely to mitigate these losses, but the exemption will most likely reduce both state and local tax collections.
2. Machinery used to remanufacture industrial machinery is currently subject to a \$1,000 threshold.¹⁶ Under SSTP, such purchases will be completely exempt.
3. The first 15 percent of animal bathing and grooming charges are exempt from sales taxes if both services are billed together.¹⁷ Under SSTP, animal bathing is taxable and animal grooming is exempt—the net result is expected to be minimal.
4. The first \$150 of annual recreational club or community service organization membership dues is exempt from state and local sales taxes.¹⁸ Under SSTP, membership dues will be fully taxable.
5. The first \$500 of the sales price of caskets, burial vaults and urns is exempt for sales tax.¹⁹ Sales of caskets, burial vaults and urns will be fully taxable.
6. Currently, local taxes on all sales are only imposed on the first \$1600 of the purchase price of a single article; e.g., a locality with a 2.25 percent local rate can collect no more than \$36 per single item purchase. SSTP allows the cap to remain for motor vehicles, watercraft, mobile homes, and manufactured homes sales, and Tennessee follows this provision by maintaining the \$1600 cap. Non motor-vehicle sales will not be capped under the SSTP; however, Tennessee has created a carve-out for the state single article tax on that portion of the purchase price between \$1601 and \$3200. Businesses will be able to claim a refund for local tax paid in excess of \$3200 provided the purchase was relevant to the operation of the business.²⁰ Local governments should therefore realize revenue gains on all other purchases.

¹⁵ TCA 67-6-102(a)(12)

¹⁶ TCA 67-6-102(a)(16)(B)

¹⁷ TCA 67-6-102(a)(28)(F)(v)

¹⁸ TCA 67-6-330 (a)(3)

¹⁹ TCA 67-6-329(a)(11)

²⁰ TCA 67-6-715

Telecommunications

Telecommunications sales are currently subject to a number of different local rates. Intrastate telecommunications services are subject to a statewide local rate of 2.5 percent distributed half by population and half under the out-of-state-taxpayer scenario outlined above.²¹ Under the SSTP they would be subject to the local rate of and sourced to the location of the consumer. Interstate telecommunications services delivered to residential consumers are currently subject to a statewide local rate of 1.5 percent with the same distribution as intrastate telecommunications services and with the same treatment under the SSTP.²² Interstate telecommunications services sold to business are subject to a 7.5 percent state rate and no local tax.²³ However, 0.5 percent of the 7.5 percent state tax is shared with local governments by population. Under the SSTP, the state tax will be 7 percent (the additional 0.5 percent will no longer be collected and shared with the local governments) and the entire amount will be subject to the local tax of the location of the purchaser.

The revenue implications of the telecommunications changes are accommodated by replacing existing local receipts with the estimated revenue effects. The new revenues for individual cities and counties were estimated by beginning with TDOR approximations of the total revenue implications of the telecommunications tax changes. This amount is then distributed between cities and counties using the relative distributions that existed in 2001, when taxes on telecommunications were generally distributed on a destination basis.

Special User Privilege Taxes

Some other local sales tax provisions were eliminated and the revenue replaced with local excise taxes. We attempt to distribute the revenue as outlined in the legislation. Cable and satellite television services will no longer be taxable under the sales tax and will instead be taxed under a special user privilege tax. Eighteen percent of cable television services will be distributed to the local governments by population;²⁴ none of the privilege tax on satellite services will go to the locals.²⁵ This plan will mimic current collections under the sales tax. However amounts will be redistributed away from the few municipalities where cable companies conduct billing and payment operations and toward all jurisdictions based on the share of population each jurisdiction has of the total population of the state.

Other special user privilege taxes include energy and water purchases by manufacturers,²⁶ purchases of qualified tangible personal property by common carriers for use out of Tennessee,²⁷ and diesel fuel used by railroads.²⁸ The net effect of the local portion new user privilege tax is zero as the local portion of each tax is the same as under current sales tax law. However, these privilege taxes are distributed according to population rather than sourced to the location of the

²¹ TCA 67-6-702(g)(2)

²² TCA 67-6-702(g)(1)

²³ TCA 67-6-221

²⁴ TCA 67-4-2401

²⁵ TCA 67-4-2402

²⁶ TCA 67-4-2303

²⁷ TCA 67-4-2305

²⁸ TCA 67-4-2307

business entity. There would be negative impacts in local jurisdictions which have a large concentration of these entities and positive impacts everywhere else. Additionally, municipalities currently share 4.2462 percent of state sales tax collections. These user privilege taxes would not be shared in this manner.

Caveats

Several caveats for the estimates are appropriate. First, no attempt is made to account for the effects of existing special arrangements in the way that revenues are distributed between or within counties. Second, all estimates are based on the average responses across the state and regions of the state and the estimates for any place will be off to the extent that the people and firms in any jurisdiction do not respond in an average fashion. For example, the firms in each local government are expected to deliver goods and services based on how average firms in similar locations and industries respond. Similarly, people and businesses are assumed to cross borders for shopping purposes in the same ways across Tennessee and to spend similar percentages of their income on sales taxable purchases. Third, all revenues are attributed to cities and counties with no attempt made to account for the provisions on sharing with school systems.

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars)

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
ANDERSON COUNTY GOVERNMENT	1,177	460	141	494	1,096	
CLINTON	3,499	60	-2	-93	-36	
LAKE CITY	608	14	0	-12	2	
NORRIS	129	23	7	17	47	
OAK RIDGE	11,351	-181	-144	-413	-738	
OLIVER SPRINGS	619	19	-1	-4	13	
ANDERSON COUNTY AGGREGATE	17,383	395	0	-13	382	2.2
BEDFORD COUNTY GOVERNMENT	1,096	132	83	334	549	
SHELBYVILLE	6,417	-172	-87	-160	-419	
BELL BUCKLE	63	2	1	3	6	
NORMANDY	3	1	0	3	4	
WARTRACE	40	3	2	8	13	
BEDFORD COUNTY AGGREGATE	7,620	-35	0	188	153	2.0
BENTON COUNTY GOVERNMENT	657	42	22	155	219	
CAMDEN	2,001	-26	-23	-88	-137	
BIG SANDY	155	2	0	-3	0	
BENTON COUNTY AGGREGATE	2,813	18	0	64	82	2.9
BLED SOE COUNTY GOVERNMENT	192	70	9	125	204	
PIKEVILLE	481	-5	-9	-13	-27	
BLED SOE COUNTY AGGREGATE	673	65	0	112	177	26.3
BLOUNT COUNTY GOVERNMENT	3,402	1,050	322	1,007	2,379	
MARYVILLE	9,994	25	-120	-350	-445	
ALCOA	11,422	-272	-206	-733	-1,212	
FRIENDSVILLE	94	10	1	9	21	
TOWNSEND	404	-1	-3	-26	-30	
ROCKFORD	170	-3	-5	3	-5	
LOUISVILLE	80	32	11	31	73	
BLOUNT COUNTY AGGREGATE	25,567	841	0	-62	779	3.0
BRADLEY COUNTY GOVERNMENT	2,836	396	194	675	1,265	
CLEVELAND	15,288	-194	-194	-505	-893	
CHARLESTON	109	2	0	3	4	
BRADLEY COUNTY AGGREGATE	18,233	204	0	172	376	2.1
CAMPBELL COUNTY GOVERNMENT	776	91	55	292	438	
JACKSBORO	1,794	-11	-11	-111	-132	
JELICO	359	7	3	7	16	
CARYVILLE	482	1	-2	-5	-7	
LAFOLLETTE	2,399	-41	-44	-73	-157	
LAKE CITY	19	-2	-1	-1	-3	
CAMPBELL COUNTY AGGREGATE	5,829	46	0	109	155	2.7
CANNON COUNTY GOVERNMENT	185	53	8	120	181	
WOODBURY	492	-12	-8	-6	-26	
AUBURN TOWN	24	1	0	2	3	
CANNON COUNTY AGGREGATE	702	42	0	116	158	22.5

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
CARROLL COUNTY GOVERNMENT	322	219	38	255	512	
HUNTINGTON	1,847	23	-14	-61	-51	
ATWOOD	151	-1	-4	7	2	
BRUCETON	67	22	3	24	49	
CLARKSBURG	66	4	0	0	4	
HOLLOW ROCK	50	14	2	13	30	
MCKENZIE	1,423	6	-29	-17	-39	
MCLEMORESVILLE	18	4	0	3	7	
TREZEVANT	75	13	2	12	26	
CARROLL COUNTY AGGREGATE	4,019	303	0	238	541	13.5
CARTER COUNTY GOVERNMENT	1,187	327	46	477	849	
ELIZABETHTON	4,685	37	-39	-165	-167	
WATAUGA	146	-5	-5	-5	-15	
JOHNSON CITY	78	2	-2	10	10	
CARTER COUNTY AGGREGATE	6,019	360	0	317	677	11.2
CHEATHAM COUNTY GOVERNMENT	574	454	43	399	896	
ASHLAND CITY	2,176	-10	-38	-100	-147	
KINGSTON SPRINGS	578	39	-2	6	43	
PEGRAM	125	39	2	29	71	
PLEASANT VIEW	489	43	-5	16	53	
CHEATHAM COUNTY AGGREGATE	3,942	566	0	350	916	23.2
CHESTER COUNTY GOVERNMENT	174	125	30	159	314	
HENDERSON	1,866	-10	-30	-37	-77	
ENVILLE	12	-1	-1	-1	-3	
MILLEDGEVILLE	0	1	0	2	3	
SILERTON	0	0	0	0	0	
CHESTER COUNTY AGGREGATE	2,052	114	0	122	236	11.5
CLAIBORNE COUNTY GOVERNMENT	491	80	31	257	368	
TAZEWELL	679	-13	-10	-20	-44	
CUMBERLAND GAP	59	0	0	-1	-1	
NEW TAZEWELL	1,358	-27	-24	-62	-113	
HARROGATE	259	15	3	44	62	
CLAIBORNE COUNTY AGGREGATE	2,846	54	0	217	271	9.5
CLAY COUNTY GOVERNMENT	434	26	10	76	113	
CELINA	490	-9	-10	-15	-34	
CLAY COUNTY AGGREGATE	924	18	0	62	80	8.6
COCKE COUNTY GOVERNMENT	1,081	168	51	329	549	
NEWPORT	5,171	-38	-52	-280	-370	
PARROTTSVILLE	17	2	0	3	5	
COCKE COUNTY AGGREGATE	6,269	132	0	52	184	2.9
COFFEE COUNTY GOVERNMENT	1,730	38	77	215	331	
MANCHESTER	3,888	-64	-19	-170	-253	
TULLAHOMA	6,746	-181	-59	-255	-495	
COFFEE COUNTY AGGREGATE	12,363	-207	0	-210	-417	-3.4

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
CROCKETT COUNTY GOVERNMENT	234	96	9	133	238	
ALAMO	469	7	-9	10	8	
BELLS	272	24	-1	24	47	
FRIENDSHIP	52	7	0	8	15	
GADSDEN	14	8	1	9	18	
MAURY CITY	107	10	0	8	17	
CROCKETT COUNTY AGGREGATE	1,149	151	0	191	342	29.8
CUMBERLAND COUNTY GOVERNMENT	1,845	285	206	562	1,053	
CROSSVILLE	11,146	-414	-211	-677	-1,302	
PLEASANT HILL	56	4	1	6	12	
CRAB ORCHARD	148	-6	3	5	2	
CUMBERLAND COUNTY AGGREGATE	13,195	-131	0	-104	-235	-1.8
DAVIDSON COUNTY GOVERNMENT	44,293	-724	383	253	-87	
NASHVILLE	176,353	-6,857	-441	-3,775	-11,073	
BELLE MEADE	231	29	32	55	116	
BERRY HILL	2,414	-239	-78	-168	-485	
FORREST HILL	194	50	52	101	202	
GOODLETTSVILLE	7,031	-125	-22	-312	-460	
LAKEWOOD	116	20	24	48	92	
OAK HILL	12	48	51	109	208	
RIDGETOP	1	1	1	2	3	
DAVIDSON COUNTY AGGREGATE	230,643	-7,797	0	-3,688	-11,485	-5.0
DECATUR COUNTY GOVERNMENT	500	23	20	94	137	
DECATURVILLE	261	-14	-6	-6	-26	
PARSONS	1,073	-29	-16	-40	-85	
SCOTTS HILL	0	2	2	6	10	
DECATUR COUNTY AGGREGATE	1,834	-17	0	53	36	1.9
DEKALB COUNTY GOVERNMENT	254	63	19	99	181	
SMITHVILLE	1,103	-27	-19	-44	-90	
ALEXANDRIA	70	4	1	3	7	
DOWELLTOWN	2	2	1	3	5	
LIBERTY	54	-3	-1	0	-4	
DEKALB COUNTY AGGREGATE	1,482	39	0	61	100	6.7
DICKSON COUNTY GOVERNMENT	1,546	171	90	399	661	
CHARLOTTE	451	4	2	-11	-5	
BURNS	102	11	6	20	37	
DICKSON	9,652	-170	-99	-488	-757	
SLAYDEN	6	3	1	4	8	
VANLEER	29	3	1	4	8	
WHITE BLUFF	533	-1	-1	7	5	
DICKSON COUNTY AGGREGATE	12,319	21	0	-64	-43	-0.4
DYER COUNTY GOVERNMENT	448	105	69	287	461	
DYERSBURG	8,186	-93	-77	-277	-447	
NEWBERN	494	6	5	22	33	
TRIMBLE	18	5	4	13	22	
DYER COUNTY AGGREGATE	9,146	23	0	46	69	0.7

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
FAYETTE COUNTY GOVERNMENT	443	394	36	341	771	
SOMERVILLE	902	31	-13	-17	1	
LAGRANGE	3	3	0	2	5	
MOSCOW	111	7	0	0	7	
OAKLAND	883	-5	-23	-43	-71	
ROSSVILLE	81	6	-1	1	7	
GALLAWAY	135	3	-5	3	1	
BRADEN	4	6	1	5	11	
WILLISTON	25	4	-1	5	8	
PIPERTON	63	8	-1	6	13	
GRAND JUNCTION	3	0	0	0	0	
HICKORY WITHE	29	-7	7	47	47	
FAYETTE COUNTY AGGREGATE	2,682	450	0	349	799	29.8
FENTRESS COUNTY GOVERNMENT	771	96	27	157	280	
JAMESTOWN	1,482	-35	-28	-85	-148	
ALLARDT	68	5	1	4	10	
FENTRESS COUNTY AGGREGATE	2,321	66	0	76	142	6.1
FRANKLIN COUNTY GOVERNMENT	844	100	53	296	448	
WINCHESTER	2,966	-29	-29	-114	-172	
COWAN	92	7	4	20	31	
DECHERD	1,276	-45	-30	-63	-138	
ESTILL SPRINGS	127	6	1	25	32	
HUNTLAND	146	-2	-1	3	0	
TULLAHOMA	56	4	2	12	18	
FRANKLIN COUNTY AGGREGATE	5,508	42	0	177	219	4.0
GIBSON COUNTY GOVERNMENT	418	214	44	264	522	
TRENTON	1,227	-5	-18	-21	-44	
BRADFORD	73	12	2	12	26	
DYER	371	17	-2	9	25	
GIBSON	32	4	1	2	6	
HUMBOLDT	2,412	37	-15	-37	-15	
MEDINA	111	9	0	8	18	
MILAN	2,459	29	-13	-66	-50	
RUTHERFORD	133	7	-1	10	16	
YORKVILLE	5	4	1	5	9	
KENTON	73	9	2	6	17	
GIBSON COUNTY AGGREGATE	7,314	337	0	191	528	7.2
GILES COUNTY GOVERNMENT	739	106	41	289	436	
PULASKI	3,420	-27	-35	-119	-181	
ARDMORE	485	-1	-3	-18	-22	
ELKTON	83	2	1	3	6	
LYNNVILLE	44	0	-2	4	2	
MINOR HILL	57	2	-2	4	4	
GILES COUNTY AGGREGATE	4,829	82	0	163	245	5.1
GRAINGER COUNTY GOVERNMENT	477	248	11	228	487	
RUTLEDGE	258	9	-4	1	6	
BLAINE	180	26	0	14	40	
BEAN STATION	494	31	-7	8	32	
GRAINGER COUNTY AGGREGATE	1,409	314	0	251	565	40.1

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
GREENE COUNTY GOVERNMENT	1,624	410	162	763	1,336	
GREENEVILLE	10,522	-162	-174	-491	-826	
BAILEYTON	196	4	0	-5	-1	
TUSCULUM	105	22	8	33	63	
MOSHEIM	547	13	3	-6	10	
GREENE COUNTY AGGREGATE	12,993	287	0	295	582	4.5
GRUNDY COUNTY GOVERNMENT	141	34	8	79	122	
ALTAMONT	71	-1	-2	10	8	
BEERSHEBA SPRINGS	14	3	1	6	10	
COALMONT	81	4	-1	7	10	
MONTEAGLE	252	-6	-5	-8	-19	
PALMER	38	4	1	7	11	
TRACY CITY	315	2	-4	-1	-2	
GRUETLI-LAAGER	158	9	1	14	24	
GRUNDY COUNTY AGGREGATE	1,072	50	0	113	163	15.2
HAMBLÉN COUNTY GOVERNMENT	794	191	190	559	940	
MORRISTOWN	16,103	-528	-190	-762	-1,480	
WHITE PINE	9	0	0	-1	-1	
HAMBLÉN COUNTY AGGREGATE	16,907	-337	0	-205	-542	-3.2
HAMILTON COUNTY GOVERNMENT	2,605	443	177	1,216	1,836	
CHATTANOOGA	75,548	-854	-262	-3,242	-4,359	
EAST RIDGE	3,899	67	25	37	128	
LKT. MOUNTAIN	49	10	3	29	42	
RED BANK	1,617	38	13	78	129	
RIDGESIDE	1	2	1	6	9	
SIGNAL MOUNTAIN	519	36	14	85	135	
COLLEGEDALE	1,350	5	8	3	15	
SODDY DAISY	1,657	42	17	61	119	
LAKESITE	459	6	3	-5	4	
WALDEN	93	7	3	25	34	
HAMILTON COUNTY AGGREGATE	87,798	-199	0	-1,709	-1,908	-2.2
HANCOCK COUNTY GOVERNMENT	52	14	4	43	61	
SNEEDVILLE	227	-3	-4	-7	-14	
HANCOCK COUNTY AGGREGATE	279	11	0	37	48	17.1
HARDEMAN COUNTY GOVERNMENT	596	93	18	129	240	
BOLIVAR	2,022	11	-14	-90	-93	
GRAND JUNCTION	82	0	-1	-3	-4	
HICKORY VALLEY	51	-4	-2	-2	-8	
HORNSBY	18	2	0	2	4	
MIDDLETON	335	-9	-8	-18	-35	
SAULSBURY	36	0	0	105	105	
SILERTON	0	0	0	0	0	
TOONE	25	-5	7	2	3	
WHITEVILLE	262	37	0	30	67	
HARDEMAN COUNTY AGGREGATE	3,427	126	0	-56	70	2.0

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
HARDIN COUNTY GOVERNMENT	1,285	58	31	184	273	
SAVANNAH	3,410	-34	-33	-142	-209	
MILLEDGEVILLE	0	0	0	1	2	
SALTILLO	18	2	1	5	9	
CRUMP	87	8	4	20	31	
ADAMSVILLE	60	-5	-3	-4	-12	
HARDIN COUNTY AGGREGATE	4,861	29	0	64	93	1.9
HAWKINS COUNTY GOVERNMENT	1,103	417	56	530	1,003	
ROGERSVILLE	3,174	9	-31	-164	-186	
BULLS GAP	77	9	1	7	16	
CHURCH HILL	948	69	3	36	108	
MOUNT CARMEL	550	26	-17	46	55	
SURGOINSVILLE	130	19	2	17	38	
KINGSPORT	737	9	-14	-2	-7	
HAWKINS COUNTY AGGREGATE	6,718	557	0	469	1,026	15.3
HAYWOOD COUNTY GOVERNMENT	188	88	16	127	231	
BROWNSVILLE	2,203	45	-17	12	40	
STANTON	15	7	1	9	17	
HAYWOOD COUNTY AGGREGATE	2,405	139	0	148	287	11.9
HENDERSON COUNTY GOVERNMENT	508	198	55	276	529	
LEXINGTON	4,270	-39	-48	-187	-274	
SARDIS	2	6	2	9	16	
SCOTTS HILL	338	-11	-8	-15	-34	
PARKERS CROSSROADS	225	1	-1	-12	-12	
HENDERSON COUNTY AGGREGATE	5,342	155	0	70	225	4.2
HENRY COUNTY GOVERNMENT	987	75	57	245	377	
PARIS	4,964	-93	-61	-222	-375	
COTTAGE GROVE	14	0	0	0	1	
HENRY	24	2	2	6	10	
PURYEAR	58	3	2	7	12	
MCKENZIE	39	0	0	-2	-2	
HENRY COUNTY AGGREGATE	6,086	-12	0	35	23	0.4
HICKMAN COUNTY GOVERNMENT	771	83	14	175	273	
CENTERVILLE	1,000	-17	-14	-28	-59	
HICKMAN COUNTY AGGREGATE	1,771	67	0	147	214	12.1
HOUSTON COUNTY GOVERNMENT	106	46	8	79	133	
ERIN	572	2	-6	-20	-24	
TENNESSEE RIDGE	161	7	-2	9	14	
HOUSTON COUNTY AGGREGATE	839	54	0	69	123	14.7
HUMPHREYS COUNTY GOVERNMENT	749	6	15	99	120	
WAVERLY	1,675	-22	-16	-67	-104	
MCEWEN	218	1	1	9	10	
NEW JOHNSONVILLE	286	-8	0	7	-2	
HUMPHREYS COUNTY AGGREGATE	2,928	-23	0	48	25	0.8
JACKSON COUNTY GOVERNMENT	320	88	11	147	245	
GAINESBORO	549	-9	-11	-27	-47	
JACKSON COUNTY AGGREGATE	869	79	0	119	198	22.8

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
JEFFERSON COUNTY GOVERNMENT	896	411	47	400	858	
DANDRIDGE	1,116	-1	-13	-54	-68	
JEFFERSON CITY	3,374	41	-28	-140	-127	
WHITE PINE	591	18	-6	-15	-3	
NEW MARKET	95	14	0	12	26	
BANEBERRY	30	5	1	3	9	
JEFFERSON COUNTY AGGREGATE	6,102	488	0	208	696	11.4
JOHNSON COUNTY GOVERNMENT	327	44	12	87	144	
MOUNTAIN CITY	736	-12	-12	-37	-62	
JOHNSON COUNTY AGGREGATE	1,063	32	0	49	81	7.7
KNOX COUNTY GOVERNMENT	25,882	-26	1,093	2,018	3,086	
KNOXVILLE	105,477	-4,388	-1,212	-4,401	-10,001	
FARRAGUT	3,791	61	119	83	263	
KNOX COUNTY AGGREGATE	135,150	-4,353	0	-2,299	-6,652	-4.9
LAKE COUNTY GOVERNMENT	324	-3	-3	-7	-14	
TIPTONVILLE	246	14	2	37	53	
RIDGELY	87	6	1	13	20	
LAKE COUNTY AGGREGATE	657	17	0	43	60	9.1
LAUDERDALE COUNTY GOVERNMENT	349	60	23	191	274	
RIPLEY	2,571	-20	-24	-81	-125	
GATES	37	4	2	10	16	
HALLS	339	3	-1	8	10	
HENNING	97	2	1	10	13	
LAUDERDALE COUNTY AGGREGATE	3,393	50	0	139	189	5.6
LAWRENCE COUNTY GOVERNMENT	958	136	86	387	609	
LAWRENCEBURG	5,955	-91	-73	-260	-424	
IRON CITY	8	2	1	6	9	
LORETTO	424	-5	-6	-1	-11	
ST. JOSEPH	105	2	1	7	10	
ETHRIDGE	242	-20	-9	-9	-38	
LAWRENCE COUNTY AGGREGATE	7,691	25	0	129	154	2.0
LEWIS COUNTY GOVERNMENT	128	42	16	104	162	
HOHENWALD	1,290	-10	-16	-43	-69	
LEWIS COUNTY AGGREGATE	1,418	32	0	61	93	6.6
LINCOLN COUNTY GOVERNMENT	671	140	57	381	578	
FAYETTEVILLE	4,439	-56	-57	-212	-325	
PETERSBURG	40	2	0	4	6	
LINCOLN COUNTY AGGREGATE	5,150	86	0	174	260	5.0
LOUDON COUNTY GOVERNMENT	985	366	74	360	800	
LOUDON	1,269	18	-13	-23	-17	
LENOIR CITY	4,454	-60	-65	-227	-353	
GREENBACK	31	13	2	13	28	
PHILADELPHIA	12	8	2	8	18	
LOUDON COUNTY AGGREGATE	6,751	345	0	131	476	7.1
MCMINN COUNTY GOVERNMENT	832	76	95	321	493	
ATHENS	6,179	-218	-103	-296	-617	
CALHOUN	54	1	1	3	5	
ENGLEWOOD	83	7	5	15	26	
ETOWAH	754	1	3	-9	-6	
NIOTA	97	-2	0	3	1	
SWEETWATER	52	-2	-1	-4	-7	
MCMINN COUNTY AGGREGATE	8,051	-137	0	32	-105	-1.3

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
MCNAIRY COUNTY GOVERNMENT	288	65	28	192	285	
SELMER	1,904	-35	-28	-77	-140	
ADAMSVILLE	380	-3	-4	0	-7	
BETHEL SPRINGS	53	1	0	7	8	
MICHIE	32	2	1	7	10	
MILLEDGEVILLE	27	1	0	0	1	
RAMER	37	1	0	2	4	
STANTONVILLE	7	1	0	4	6	
EASTVIEW	39	2	0	6	9	
FINGER	5	2	1	5	7	
ENVILLE	0	4	0	3	7	
GUYS	3	39	1	7	47	
MCNAIRY COUNTY AGGREGATE	2,775	79	0	158	237	8.5
MACON COUNTY GOVERNMENT	281	65	38	209	312	
LAFAYETTE	2,341	-47	-37	-121	-205	
RED BOILING SPRINGS	155	1	-1	4	4	
MACON COUNTY AGGREGATE	2,776	19	0	93	112	4.0
MADISON COUNTY GOVERNMENT	2,646	19	227	468	714	
JACKSON	36,065	-1,315	-240	-1,442	-2,997	
MEDON	8	2	3	5	10	
HUMBOLDT	20	-1	0	-1	-2	
THREE WAY	154	-1	11	19	29	
MADISON COUNTY AGGREGATE	38,893	-1,295	0	-951	-2,246	-5.8
MARION COUNTY GOVERNMENT	546	112	32	193	337	
JASPER	804	2	-9	-12	-19	
KIMBALL	2,125	-11	-15	-142	-169	
ORME	0	1	0	2	3	
SOUTH PITTSBURG	722	1	-9	-5	-13	
WHITWELL	316	7	-1	2	8	
MONTEAGLE	420	-2	-4	-26	-31	
NEW HOPE	17	9	3	15	26	
POWELLS CROSSROADS	27	10	3	18	31	
MARION COUNTY AGGREGATE	4,977	130	0	43	173	3.5
MARSHALL COUNTY GOVERNMENT	507	103	46	212	361	
LEWISBURG	3,351	-71	-49	-70	-190	
CHAPEL HILL	243	2	0	2	4	
CORNSVILLE	138	8	3	7	17	
PETERSBURG	2	2	1	3	5	
MARSHALL COUNTY AGGREGATE	4,240	43	0	154	197	4.7
MAURY COUNTY GOVERNMENT	1,382	151	105	443	699	
COLUMBIA	12,091	-224	-102	-308	-635	
MOUNT PLEASANT	609	3	7	37	47	
SPRING HILL	776	-21	-9	-14	-44	
MAURY COUNTY AGGREGATE	14,858	-91	0	158	67	0.5
MEIGS COUNTY GOVERNMENT	276	60	4	97	160	
DECATUR	292	4	-4	-6	-5	
MEIGS COUNTY AGGREGATE	568	64	0	92	156	27.4
MONROE COUNTY GOVERNMENT	1,004	97	59	290	445	
MADISONVILLE	2,637	-28	-25	-148	-202	
SWEETWATER	2,212	-23	-20	-94	-137	
TELLICO PLAINS	342	-5	-5	-14	-24	
VONORE	431	-12	-8	-17	-37	
MONROE COUNTY AGGREGATE	6,626	29	0	15	44	0.7

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
MONTGOMERY COUNTY GOVERNMENT	1,780	145	135	486	766	
CLARKSVILLE	30,683	-294	-135	-286	-714	
MONTGOMERY COUNTY AGGREGATE	32,463	-148	0	201	53	0.2
MOORE COUNTY GOVERNMENT	197	29	4	73	107	
LYNCHBURG	199	-6	-4	-7	-17	
MOORE COUNTY AGGREGATE	396	23	0	66	89	22.6
MORGAN COUNTY GOVERNMENT	293	81	11	189	280	
WARTBURG	631	-9	-9	-38	-56	
OAKDALE	1	1	0	3	4	
OLIVER SPRINGS	17	0	0	-1	-1	
SUNBRIGHT	40	2	-1	3	4	
MORGAN COUNTY AGGREGATE	983	75	0	156	231	23.5
OBION COUNTY GOVERNMENT	676	96	57	249	402	
UNION CITY	6,302	-93	-68	-258	-419	
HORNBEAK	61	2	1	5	8	
KENTON	122	-2	-4	2	-4	
OBION	128	1	1	14	16	
RIVES	1	3	2	7	11	
SAMBURG	64	2	1	1	3	
SOUTH FULTON	245	13	7	33	53	
TROY	271	7	3	5	15	
WOODLAND MILLS	7	3	2	8	12	
TRIMBLE	0	0	0	0	0	
OBION COUNTY AGGREGATE	7,877	32	0	63	95	1.2
OVERTON COUNTY GOVERNMENT	632	99	29	211	339	
LIVINGSTON	1,808	-41	-29	-84	-154	
OVERTON COUNTY AGGREGATE	2,440	58	0	127	185	7.6
PERRY COUNTY GOVERNMENT	263	9	3	70	83	
LINDEN	366	-6	-4	-12	-21	
LOBELVILLE	112	4	0	6	10	
PERRY COUNTY AGGREGATE	742	8	0	64	72	9.7
PICKETT COUNTY GOVERNMENT	448	7	3	31	41	
BYRDSTOWN	247	-4	-3	-5	-12	
PICKETT COUNTY AGGREGATE	694	3	0	27	30	4.3
POLK COUNTY GOVERNMENT	618	66	8	160	234	
BENTON	321	-4	-6	-7	-17	
COPPERHILL	117	1	-1	-1	-1	
DUCKTOWN	219	0	-1	-10	-11	
POLK COUNTY AGGREGATE	1,276	63	0	142	205	16.1
PUTNAM COUNTY GOVERNMENT	1,316	188	223	493	904	
COOKEVILLE	19,527	-692	-246	-963	-1,901	
ALGOOD	726	-46	-2	4	-44	
BAXTER	173	9	8	12	30	
MONTEREY	480	12	16	19	47	
PUTNAM COUNTY AGGREGATE	22,223	-528	0	-435	-963	-4.3
RHEA COUNTY GOVERNMENT	808	107	28	204	338	
DAYTON	2,551	-16	-22	-107	-146	
GRAYSVILLE	74	-4	-5	15	6	
SPRING CITY	395	9	-1	-2	6	
RHEA COUNTY AGGREGATE	3,828	95	0	110	205	5.3

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
ROANE COUNTY GOVERNMENT	863	488	47	459	995	
KINGSTON	1,388	51	-11	-10	30	
HARRIMAN	2,345	32	-32	-57	-57	
OAK RIDGE	2,226	24	-3	-120	-99	
OLIVER SPRINGS	72	16	2	12	29	
ROCKWOOD	2,641	78	-7	-95	-23	
MIDTOWN	225	24	4	6	34	
ROANE COUNTY AGGREGATE	9,759	714	0	196	910	9.3
ROBERTSON COUNTY GOVERNMENT	729	397	77	374	848	
SPRINGFIELD	6,714	54	-95	-252	-293	
ADAMS	29	10	2	8	20	
CEDAR HILL	22	5	1	4	10	
GREENBRIER	285	84	14	68	166	
ORLINDA	79	10	1	5	16	
RIDGETOP	92	17	3	12	32	
WHITE HOUSE	799	3	-20	-4	-21	
CROSS PLAINS	293	1	2	2	6	
MILLERSVILLE	79	15	2	12	30	
COOPERTOWN	133	54	11	54	119	
ROBERTSON COUNTY AGGREGATE	9,253	651	0	282	933	10.1
RUTHERFORD COUNTY GOVERNMENT	2,174	1,080	400	1,155	2,635	
MURFREESBORO	41,317	-186	-418	-1,346	-1,951	
EAGLEVILLE	265	-17	-7	-9	-33	
SMYRNA	10,420	302	34	-74	263	
LAVERGNE	4,864	-33	-9	147	106	
RUTHERFORD COUNTY AGGREGATE	59,040	1,147	0	-126	1,021	1.7
SCOTT COUNTY	592	44	27	138	209	
HUNTSVILLE	140	3	2	2	7	
ONEIDA	2,182	-29	-25	-123	-178	
WINFIELD	153	-5	-3	-1	-9	
SCOTT COUNTY AGGREGATE	3,067	13	0	16	29	0.9
SEQUATCHIE COUNTY	404	25	10	72	107	
DUNLAP	970	-1	-10	-15	-26	
SEQUATCHIE COUNTY AGGREGATE	1,374	24	0	58	82	5.9
SEVIER COUNTY	4,586	744	497	610	1,851	
SEVIERVILLE	20,240	-405	-286	-1,304	-1,995	
GATLINBURG	10,442	-83	-79	-732	-894	
PIGEON FORGE	16,668	-156	-136	-1,172	-1,464	
PITTMAN CENTER	179	6	3	-5	5	
SEVIER COUNTY AGGREGATE	52,116	106	0	-2,601	-2,495	-4.8
SHELBY COUNTY	15,376	82	10	624	715	
MEMPHIS	177,203	389	2	1,705	2,096	
ARLINGTON	564	-1	1	16	16	
BARTLETT	13,643	-4	-22	-129	-155	
COLLIERVILLE	9,432	7	-9	113	112	
GERMANTOWN	10,727	99	12	85	196	
MILLINGTON	4,923	28	0	-99	-71	
LAKELAND	1,636	24	7	42	73	
SHELBY COUNTY AGGREGATE	233,503	625	0	2,357	2,982	1.3
SMITH COUNTY	380	120	40	235	396	
CARTHAGE	1,515	-19	-25	-70	-114	
GORDONSVILLE	497	-17	-8	-16	-42	
SOUTH CARTHAGE	353	-10	-7	0	-17	
SMITH COUNTY AGGREGATE	2,746	74	0	149	223	8.1

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
STEWART COUNTY	541	58	6	108	172	
DOVER	520	1	-5	-20	-24	
CUMBERLAND CITY	74	0	-1	-1	-2	
STEWART COUNTY AGGREGATE	1,135	60	0	87	147	12.9
SULLIVAN COUNTY	4,638	445	391	1,141	1,977	
BRISTOL	7,523	4	17	-124	-103	
BLUFF CITY	711	-20	-11	-27	-57	
KINGSPORT	28,090	-636	-394	-1,395	-2,425	
JOHNSON CITY	128	-3	-4	-6	-13	
SULLIVAN COUNTY AGGREGATE	41,089	-210	0	-410	-620	-1.5
SUMNER COUNTY	1,447	634	101	717	1,452	
GALLATIN	7,324	213	-37	-106	70	
MITCHELLVILLE	0	3	1	4	8	
PORTLAND	1,452	82	-9	54	127	
WESTMORELAND	526	16	-6	0	10	
HENDERSONVILLE	8,784	342	-74	126	393	
WHITE HOUSE	509	56	5	42	103	
GOODLETTSVILLE	246	67	11	72	150	
MILLERSVILLE	297	60	8	61	129	
WALNUT GROVE	0	0	0	0	0	
SUMNER COUNTY AGGREGATE	20,586	1,472	0	970	2,442	11.9
TIPTON COUNTY	501	520	52	0	572	
COVINGTON	3,822	68	-41	444	471	
ATOKA	597	64	-8	-152	-96	
BRIGHTON	266	13	-8	30	35	
BURLISON	19	8	1	8	17	
GARLAND	9	5	0	7	12	
MASON	70	19	1	5	25	
MUNFORD	573	80	2	13	94	
GILT EDGE	8	9	1	38	48	
TIPTON COUNTY AGGREGATE	5,864	785	0	392	1,177	20.1
TROUSDALE COUNTY	127	18	5	63	86	
HARTSVILLE	521	-5	-5	-3	-14	
TROUSDALE COUNTY AGGREGATE	648	12	0	59	71	11.0
UNICOI COUNTY	297	67	20	134	221	
ERWIN	1,552	-5	-24	-10	-39	
UNICOI	252	13	4	47	64	
UNICOI COUNTY AGGREGATE	2,101	75	0	171	246	11.7
UNION COUNTY	462	119	4	131	254	
MAYNARDVILLE	514	5	-7	-16	-18	
LUTTRELL	59	13	1	10	24	
PLAINVIEW	43	22	2	20	45	
UNION COUNTY AGGREGATE	1,078	160	0	145	305	28.3
VAN BUREN COUNTY	219	27	3	47	77	
SPENCER	205	8	-3	13	18	
VAN BUREN COUNTY AGGREGATE	423	35	0	61	96	22.6
WARREN COUNTY	815	74	55	270	399	
MCMINNVILLE	5,130	-105	-52	-217	-375	
CENTERTOWN	0	1	1	4	6	
MORRISON	236	-16	-4	-9	-29	
VIOLA	9	1	0	1	2	
WARREN COUNTY AGGREGATE	6,190	-46	0	49	3	0.0

TABLE 1: ESTIMATED REVENUE IMPLICATIONS OF DESTINATION SITING UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Intercounty Net Inflow	Intracounty Net Inflow	Interstate Net Inflow	Total Destination Effects	Total Destination Effects as a Percent of Total Situs Revenue
WASHINGTON COUNTY	1,767	464	366	830	1,660	
JONESBORO	1,420	7	5	785	797	
JOHNSON CITY	31,237	-902	-371	-1,300	-2,573	
WASHINGTON COUNTY AGGREGATE	34,425	-431	0	315	-116	-0.3
WAYNE COUNTY	388	49	13	112	174	
WAYNESBORO	762	-12	-13	-28	-53	
CLIFTON	170	15	3	27	45	
COLLINWOOD	266	0	-3	-7	-10	
IRON CITY	14	0	0	-1	-1	
WAYNE COUNTY AGGREGATE	1,601	51	0	104	155	9.7
WEAKLEY COUNTY	320	120	55	266	441	
DRESDEN	698	5	-2	-3	0	
GLEASON	150	4	0	14	18	
GREENFIELD	370	7	1	10	18	
MARTIN	3,412	-75	-56	-76	-208	
SHARON	95	6	2	10	17	
MCKENZIE	0	2	1	4	7	
WEAKLEY COUNTY AGGREGATE	5,045	68	0	225	293	5.8
WHITE COUNTY	533	116	28	207	351	
SPARTA	2,444	-34	-29	-126	-189	
DOYLE	12	4	1	6	11	
WHITE COUNTY AGGREGATE	2,988	86	0	87	173	5.8
WILLIAMSON COUNTY	2,123	1,176	424	1,160	2,760	
FRANKLIN	33,333	-226	-321	-1,244	-1,792	
FAIRVIEW	693	155	53	127	335	
BRENTWOOD	14,365	-40	-250	-266	-556	
SPRING HILL	646	150	51	114	315	
THOMPSON STATION	44	36	13	36	85	
NOLENSVILLE	211	85	30	80	195	
WILLIAMSON COUNTY AGGREGATE	51,415	1,335	0	7	1,342	2.6
WILSON COUNTY	1,655	879	185	984	2,048	
LEBANON	12,815	-230	-199	-542	-971	
WATERTOWN	84	23	5	22	50	
MOUNT JULIET	2,995	186	9	107	302	
WILSON COUNTY AGGREGATE	17,549	857	0	572	1,429	8.1
STATE TOTAL	1,452,435	386	0	1,295	1,681	

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars)

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
ANDERSON COUNTY GOVERNMENT	1,177	-87	98	28	39	
CLINTON	3,499	-66	14	8	-44	
LAKE CITY	608	-19	3	2	-15	
NORRIS	129	-6	2	1	-3	
OAK RIDGE	11,351	22	36	22	79	
OLIVER SPRINGS	619	-38	3	2	-33	
ANDERSON COUNTY AGGREGATE	17,383	-195	155	63	23	0.1
BEDFORD COUNTY GOVERNMENT	1,096	5	63	20	87	
SHELBYVILLE	6,417	-79	24	16	-40	
BELL BUCKLE	63	-1	1	0	0	
NORMANDY	3	0	0	0	0	
WARTRACE	40	-1	1	1	1	
BEDFORD COUNTY AGGREGATE	7,620	-76	88	37	48	0.6
BENTON COUNTY GOVERNMENT	657	-21	38	10	26	
CAMDEN	2,001	72	6	3	80	
BIG SANDY	155	-2	1	0	-1	
BENTON COUNTY AGGREGATE	2,813	49	44	13	106	3.8
BLED SOE COUNTY GOVERNMENT	192	-26	33	7	13	
PIKEVILLE	481	-4	3	1	0	
BLED SOE COUNTY AGGREGATE	673	-30	35	8	13	1.9
BLOUNT COUNTY GOVERNMENT	3,402	-193	218	61	86	
MARYVILLE	9,994	-226	34	20	-172	
ALCOA	11,422	-164	11	7	-146	
FRIENDSVILLE	94	13	1	1	15	
TOWNSEND	404	9	0	0	9	
ROCKFORD	170	-7	1	1	-5	
LOUISVILLE	80	-10	3	2	-5	
BLOUNT COUNTY AGGREGATE	25,567	-578	269	90	-219	-0.9
BRADLEY COUNTY GOVERNMENT	2,836	-163	154	43	34	
CLEVELAND	15,288	-152	54	32	-66	
CHARLESTON	109	0	1	1	2	
BRADLEY COUNTY AGGREGATE	18,233	-315	210	75	-30	-0.2
CAMPBELL COUNTY GOVERNMENT	776	-77	78	17	18	
JACKSBORO	1,794	-16	3	1	-12	
JELICO	359	-6	4	2	-1	
CARYVILLE	482	-17	3	2	-13	
LAFOLLETTE	2,399	-63	12	5	-46	
LAKE CITY	19	16	0	0	16	
CAMPBELL COUNTY AGGREGATE	5,829	-164	99	26	-39	-0.7
CANNON COUNTY GOVERNMENT	185	-25	31	6	13	
WOODBURY	492	-10	4	2	-5	
AUBURNTOWN	24	0	0	0	1	
CANNON COUNTY AGGREGATE	702	-35	35	8	9	1.3

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
CARROLL COUNTY GOVERNMENT	322	4	47	13	64	
HUNTINGTON	1,847	-47	6	4	-37	
ATWOOD	151	-7	1	1	-4	
BRUCETON	67	26	2	1	30	
CLARKSBURG	66	-2	0	0	-1	
HOLLOW ROCK	50	-9	1	1	-6	
MCKENZIE	1,423	-63	7	4	-51	
MCLEMORESVILLE	18	0	0	0	1	
TREZEVANT	75	1	1	1	3	
CARROLL COUNTY AGGREGATE	4,019	-96	68	26	-2	0.0
CARTER COUNTY GOVERNMENT	1,187	-134	127	27	20	
ELIZABETHTON	4,685	-131	20	9	-101	
WATAUGA	146	-4	1	0	-3	
JOHNSON CITY	78	27	2	1	29	
CARTER COUNTY AGGREGATE	6,019	-242	150	37	-55	-0.9
CHEATHAM COUNTY GOVERNMENT	574	-41	75	21	55	
ASHLAND CITY	2,176	-35	5	3	-27	
KINGSTON SPRINGS	578	-12	4	2	-6	
PEGRAM	125	1	3	2	6	
PLEASANT VIEW	489	-33	4	3	-27	
CHEATHAM COUNTY AGGREGATE	3,942	-122	92	31	2	0.1
CHESTER COUNTY GOVERNMENT	174	-9	30	8	28	
HENDERSON	1,866	-11	9	5	2	
ENVILLE	12	0	0	0	0	
MILLEDGEVILLE	0	-1	0	0	0	
SILERTON	0	0	0	0	0	
CHESTER COUNTY AGGREGATE	2,052	-21	38	13	30	1.5
CLAIBORNE COUNTY GOVERNMENT	491	-148	62	14	-72	
TAZEWELL	679	-35	3	2	-30	
CUMBERLAND GAP	59	-3	0	0	-3	
NEW TAZEWELL	1,358	99	4	2	105	
HARROGATE	259	19	6	3	28	
CLAIBORNE COUNTY AGGREGATE	2,846	-69	76	21	28	1.0
CLAY COUNTY GOVERNMENT	434	-18	20	5	8	
CELINA	490	3	2	1	6	
CLAY COUNTY AGGREGATE	924	-15	22	6	14	1.5
COCKE COUNTY GOVERNMENT	1,081	82	80	20	182	
NEWPORT	5,171	-132	11	5	-116	
PARROTTSVILLE	17	1	0	0	1	
COCKE COUNTY AGGREGATE	6,269	-50	91	25	67	1.1
COFFEE COUNTY GOVERNMENT	1,730	-51	70	17	36	
MANCHESTER	3,888	-110	12	6	-92	
TULLAHOMA	6,746	-94	25	12	-57	
COFFEE COUNTY AGGREGATE	12,363	-255	107	35	-113	-0.9

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
CROCKETT COUNTY GOVERNMENT	234	10	24	7	41	
ALAMO	469	4	3	2	10	
BELLS	272	-7	3	2	-2	
FRIENDSHIP	52	0	1	1	2	
GADSDEN	14	-2	1	1	0	
MAURY CITY	107	-3	1	1	-1	
CROCKETT COUNTY AGGREGATE	1,149	2	34	13	49	4.3
CUMBERLAND COUNTY GOVERNMENT	1,845	-91	112	34	55	
CROSSVILLE	11,146	-151	13	8	-130	
PLEASANT HILL	56	11	1	1	12	
CRAB ORCHARD	148	-6	1	1	-4	
CUMBERLAND COUNTY AGGREGATE	13,195	-237	127	44	-66	0.0
DAVIDSON COUNTY GOVERNMENT	44,293	619	459	174	1,251	
NASHVILLE	176,353	2,571	579	463	3,613	
BELLE MEADE	231	-12	4	3	-4	
BERRY HILL	2,414	-63	1	1	-61	
FORREST HILL	194	-13	7	6	-1	
GOODLETTSVILLE	7,031	171	13	11	195	
LAKEWOOD	116	-10	3	3	-4	
OAK HILL	12	-8	7	5	4	
RIDGETOP	1	0	0	0	0	
DAVIDSON COUNTY AGGREGATE	230,643	3,254	1,073	665	4,992	2.2
DECATUR COUNTY GOVERNMENT	500	-66	25	6	-35	
DECATURVILLE	261	-14	1	1	-12	
PARSONS	1,073	91	4	2	97	
SCOTTS HILL	0	-3	1	0	-2	
DECATUR COUNTY AGGREGATE	1,834	9	30	9	48	2.6
DEKALB COUNTY GOVERNMENT	254	28	37	6	70	
SMITHVILLE	1,103	-44	6	2	-36	
ALEXANDRIA	70	50	1	0	52	
DOWELLTOWN	2	1	0	0	1	
LIBERTY	54	-1	1	0	0	
DEKALB COUNTY AGGREGATE	1,482	34	45	8	87	5.9
DICKSON COUNTY GOVERNMENT	1,546	-70	79	25	34	
CHARLOTTE	451	-10	2	1	-7	
BURNS	102	-1	2	1	2	
DICKSON	9,652	-100	18	12	-70	
SLAYDEN	6	-1	0	0	0	
VANLEER	29	0	0	0	1	
WHITE BLUFF	533	-16	3	2	-10	
DICKSON COUNTY AGGREGATE	12,319	-196	104	42	-50	-0.4
DYER COUNTY GOVERNMENT	448	-11	50	15	54	
DYERSBURG	8,186	2	25	17	44	
NEWBERN	494	-7	4	3	0	
TRIMBLE	18	-2	1	1	-1	
DYER COUNTY AGGREGATE	9,146	-19	81	36	97	1.1

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
FAYETTE COUNTY GOVERNMENT	443	-14	60	18	63	
SOMERVILLE	902	34	4	2	41	
LAGRANGE	3	0	0	0	1	
MOSCOW	111	-1	1	0	0	
OAKLAND	883	-30	2	1	-27	
ROSSVILLE	81	0	1	0	0	
GALLAWAY	135	-5	1	1	-3	
BRADEN	4	1	0	0	2	
WILLISTON	25	0	0	0	0	
PIPERTON	63	-2	1	1	0	
GRAND JUNCTION	3	2	0	0	2	
HICKORY WITHE	29	-21	4	2	-14	
FAYETTE COUNTY AGGREGATE	2,682	-35	74	26	65	2.4
FENTRESS COUNTY GOVERNMENT	771	-20	44	10	34	
JAMESTOWN	1,482	-24	3	1	-20	
ALLARDT	68	-7	1	0	-6	
FENTRESS COUNTY AGGREGATE	2,321	-52	47	12	8	0.3
FRANKLIN COUNTY GOVERNMENT	844	-29	73	17	61	
WINCHESTER	2,966	-58	11	5	-42	
COWAN	92	-8	3	1	-4	
DECHERD	1,276	-32	3	2	-27	
ESTILL SPRINGS	127	-4	3	2	1	
HUNTLAND	146	-5	1	1	-3	
TULLAHOMA	56	-2	1	1	0	
FRANKLIN COUNTY AGGREGATE	5,508	-138	96	29	-14	-0.3
GIBSON COUNTY GOVERNMENT	418	-33	59	14	39	
TRENTON	1,227	-14	7	3	-3	
BRADFORD	73	-3	2	1	-1	
DYER	371	-7	4	2	-2	
GIBSON	32	-1	0	0	0	
HUMBOLDT	2,412	29	14	7	50	
MEDINA	111	-2	2	1	1	
MILAN	2,459	32	11	6	49	
RUTHERFORD	133	-2	2	1	1	
YORKVILLE	5	29	0	0	29	
KENTON	73	1	1	1	3	
GIBSON COUNTY AGGREGATE	7,314	30	101	36	167	2.3
GILES COUNTY GOVERNMENT	739	-33	59	16	42	
PULASKI	3,420	82	11	7	100	
ARDMORE	485	20	2	1	22	
ELKTON	83	-4	1	0	-2	
LYNNVILLE	44	0	1	0	1	
MINOR HILL	57	-4	1	0	-3	
GILES COUNTY AGGREGATE	4,829	60	74	25	160	3.3
GRAINGER COUNTY GOVERNMENT	477	46	47	13	106	
RUTLEDGE	258	-1	2	1	2	
BLAINE	180	-6	2	1	-2	
BEAN STATION	494	-36	4	2	-30	
GRAINGER COUNTY AGGREGATE	1,409	4	55	17	76	5.4

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
GREENE COUNTY GOVERNMENT	1,624	-46	134	42	130	
GREENEVILLE	10,522	98	22	15	135	
BAILEYTON	196	-8	1	0	-7	
TUSCULUM	105	-10	3	2	-5	
MOSHEIM	547	-24	3	2	-19	
GREENE COUNTY AGGREGATE	12,993	10	162	62	234	1.8
GRUNDY COUNTY GOVERNMENT	141	10	20	4	34	
ALTAMONT	71	-3	2	1	-1	
BEERSHEBA SPRINGS	14	-1	1	0	1	
COALMONT	81	-1	1	1	1	
MONTEAGLE	252	-5	1	1	-4	
PALMER	38	0	1	0	1	
TRACY CITY	315	-2	2	1	1	
GRUETLI-LAAGER	158	-4	3	1	0	
GRUNDY COUNTY AGGREGATE	1,072	-7	29	8	30	2.8
HAMBLEN COUNTY GOVERNMENT	794	-62	102	30	70	
MORRISTOWN	16,103	148	36	22	207	
WHITE PINE	9	0	0	0	0	
HAMBLEN COUNTY AGGREGATE	16,907	86	139	52	277	1.6
HAMILTON COUNTY GOVERNMENT	2,605	139	269	68	476	
CHATTANOOGA	75,548	597	227	121	944	
EAST RIDGE	3,899	-138	30	16	-92	
LKT. MOUNTAIN	49	-8	3	2	-4	
RED BANK	1,617	-71	18	10	-43	
RIDGESIDE	1	-1	1	0	0	
SIGNAL MOUNTAIN	519	-9	11	6	8	
COLLEGEDALE	1,350	-79	10	5	-65	
SODDY DAISY	1,657	-96	17	9	-70	
LAKESITE	459	-24	3	1	-20	
WALDEN	93	-11	3	2	-6	
HAMILTON COUNTY AGGREGATE	87,798	299	591	239	1,129	1.3
HANCOCK COUNTY GOVERNMENT	52	-21	17	2	-2	
SNEEDVILLE	227	-7	2	1	-5	
HANCOCK COUNTY AGGREGATE	279	-29	19	3	-7	-2.5
HARDEMAN COUNTY GOVERNMENT	596	-36	49	8	21	
BOLIVAR	2,022	53	8	3	65	
GRAND JUNCTION	82	-1	0	0	-1	
HICKORY VALLEY	51	-2	0	0	-2	
HORNSBY	18	-1	0	0	0	
MIDDLETON	335	-10	1	0	-8	
SAULSBURY	36	-1	0	0	0	
SILERTON	0	0	0	0	0	
TOONE	25	-1	0	0	-1	
WHITEVILLE	262	-32	7	2	-23	
HARDEMAN COUNTY AGGREGATE	3,427	-31	67	15	51	1.5

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
HARDIN COUNTY GOVERNMENT	1,285	-74	51	13	-10	
SAVANNAH	3,410	183	10	6	199	
MILLEDGEVILLE	0	-1	0	0	0	
SALTILLO	18	-4	1	0	-3	
CRUMP	87	-15	2	1	-11	
ADAMSVILLE	60	-3	0	0	-2	
HARDIN COUNTY AGGREGATE	4,861	87	64	21	172	3.5
HAWKINS COUNTY GOVERNMENT	1,103	-40	103	29	93	
ROGERSVILLE	3,174	-77	6	4	-67	
BULLS GAP	77	0	1	1	2	
CHURCH HILL	948	-34	9	5	-20	
MOUNT CARMEL	550	-29	7	4	-18	
SURGOINSVILLE	130	-6	2	1	-3	
KINGSPORT	737	234	4	3	241	
HAWKINS COUNTY AGGREGATE	6,718	48	132	47	227	3.4
HAYWOOD COUNTY GOVERNMENT	188	14	26	7	47	
BROWNSVILLE	2,203	1	16	9	26	
STANTON	15	-2	1	0	-1	
HAYWOOD COUNTY AGGREGATE	2,405	13	43	16	72	3.0
HENDERSON COUNTY GOVERNMENT	508	-15	52	15	52	
LEXINGTON	4,270	155	11	7	172	
SARDIS	2	-4	1	0	-3	
SCOTTS HILL	338	-15	1	1	-13	
PARKERS CROSSROADS	225	-6	0	0	-5	
HENDERSON COUNTY AGGREGATE	5,342	116	65	23	204	3.8
HENRY COUNTY GOVERNMENT	987	-27	62	15	50	
PARIS	4,964	-133	14	7	-112	
COTTAGE GROVE	14	0	0	0	1	
HENRY	24	0	1	0	2	
PURYEAR	58	1	1	1	3	
MCKENZIE	39	35	0	0	35	
HENRY COUNTY AGGREGATE	6,086	-124	78	24	-22	-0.4
HICKMAN COUNTY GOVERNMENT	771	-30	57	11	38	
CENTERVILLE	1,000	-28	6	2	-20	
HICKMAN COUNTY AGGREGATE	1,771	-58	63	13	18	1.0
HOUSTON COUNTY GOVERNMENT	106	8	16	4	29	
ERIN	572	82	2	1	86	
TENNESSEE RIDGE	161	-1	2	1	2	
HOUSTON COUNTY AGGREGATE	839	90	20	6	116	13.8
HUMPHREYS COUNTY GOVERNMENT	749	-36	32	7	3	
WAVERLY	1,675	35	6	3	44	
MCEWEN	218	-10	2	1	-6	
NEW JOHNSONVILLE	286	-3	3	1	1	
HUMPHREYS COUNTY AGGREGATE	2,928	-14	43	13	42	1.4
JACKSON COUNTY GOVERNMENT	320	-15	31	8	24	
GAINESBORO	549	-1	1	1	1	
JACKSON COUNTY AGGREGATE	869	-16	32	9	26	3.0

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
JEFFERSON COUNTY GOVERNMENT	896	-61	95	22	57	
DANDRIDGE	1,116	-21	3	2	-16	
JEFFERSON CITY	3,374	40	11	6	57	
WHITE PINE	591	-13	3	1	-9	
NEW MARKET	95	-4	2	1	-1	
BANEBERRY	30	-1	1	0	0	
JEFFERSON COUNTY AGGREGATE	6,102	-60	115	32	86	1.4
JOHNSON COUNTY GOVERNMENT	327	-94	46	5	-44	
MOUNTAIN CITY	736	-32	4	5	-24	
JOHNSON COUNTY AGGREGATE	1,063	-126	50	9	-67	-6.3
KNOX COUNTY GOVERNMENT	25,882	-762	587	191	16	
KNOXVILLE	105,477	5,599	254	174	6,028	
FARRAGUT	3,791	197	26	18	241	
KNOX COUNTY AGGREGATE	135,150	5,035	866	383	6,284	4.6
LAKE COUNTY GOVERNMENT	324	1	5	1	7	
TIPTONVILLE	246	-18	7	3	-8	
RIDGELY	87	0	2	1	3	
LAKE COUNTY AGGREGATE	657	-17	14	4	2	0.3
LAUDERDALE COUNTY GOVERNMENT	349	-6	46	10	50	
RIPLEY	2,571	21	11	6	38	
GATES	37	-3	1	1	-1	
HALLS	339	-3	3	2	2	
HENNING	97	-5	2	1	-3	
LAUDERDALE COUNTY AGGREGATE	3,393	5	64	19	88	2.6
LAWRENCE COUNTY GOVERNMENT	958	25	79	22	125	
LAWRENCEBURG	5,955	-70	16	9	-45	
IRON CITY	8	1	1	0	2	
LORETTO	424	-4	3	2	0	
ST. JOSEPH	105	1	1	1	3	
ETHRIDGE	242	-4	1	0	-2	
LAWRENCE COUNTY AGGREGATE	7,691	-52	100	34	82	1.1
LEWIS COUNTY GOVERNMENT	128	-12	23	5	17	
HOHENWALD	1,290	-22	5	3	-14	
LEWIS COUNTY AGGREGATE	1,418	-34	29	8	3	0.2
LINCOLN COUNTY GOVERNMENT	671	25	74	21	120	
FAYETTEVILLE	4,439	-75	10	6	-58	
PETERSBURG	40	-1	1	0	0	
LINCOLN COUNTY AGGREGATE	5,150	-50	85	27	62	1.2
LOUDON COUNTY GOVERNMENT	985	-79	81	21	23	
LOUDON	1,269	-9	7	4	1	
LENOIR CITY	4,454	-79	10	5	-64	
GREENBACK	31	-3	1	1	-1	
PHILADELPHIA	12	-1	1	0	0	
LOUDON COUNTY AGGREGATE	6,751	-171	100	31	-41	-0.6
MCMINN COUNTY GOVERNMENT	832	-101	90	18	7	
ATHENS	6,179	-134	19	8	-106	
CALHOUN	54	-2	1	0	-1	
ENGLEWOOD	83	13	2	1	16	
ETOWAH	754	-29	5	2	-21	
NIOTA	97	-9	1	0	-7	
SWEETWATER	52	-2	0	0	-2	
MCMINN COUNTY AGGREGATE	8,051	-263	119	31	-113	-1.4

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
MCNAIRY COUNTY GOVERNMENT	288	-54	44	10	1	
SELMER	1,904	-52	7	3	-42	
ADAMSVILLE	380	5	3	1	10	
BETHEL SPRINGS	53	-2	1	1	0	
MICHIE	32	-6	1	0	-4	
MILLEDGEVILLE	27	-2	0	0	-2	
RAMER	37	-3	1	0	-2	
STANTONVILLE	7	-3	0	0	-2	
EASTVIEW	39	-5	1	0	-4	
FINGER	5	0	1	0	1	
ENVILLE	0	0	0	0	1	
GUYS	3	-4	1	0	-3	
MCNAIRY COUNTY AGGREGATE	2,775	-124	59	18	-47	-1.7
MACON COUNTY GOVERNMENT	281	9	48	11	68	
LAFAYETTE	2,341	-65	6	3	-57	
RED BOILING SPRINGS	155	-12	1	1	-10	
MACON COUNTY AGGREGATE	2,776	-68	55	15	1	0.0
MADISON COUNTY GOVERNMENT	2,646	85	94	32	211	
JACKSON	36,065	1	87	63	151	
MEDON	8	0	0	0	1	
HUMBOLDT	20	77	0	0	77	
THREE WAY	154	-11	2	1	-7	
MADISON COUNTY AGGREGATE	38,893	152	184	96	432	1.1
MARION COUNTY GOVERNMENT	546	8	47	11	66	
JASPER	804	-11	5	2	-4	
KIMBALL	2,125	-66	2	1	-63	
ORME	0	0	0	0	0	
SOUTH PITTSBURG	722	-20	5	2	-13	
WHITWELL	316	-13	2	1	-9	
MONTEAGLE	420	-9	1	0	-9	
NEW HOPE	17	-5	2	1	-2	
POWELLS CROSSROADS	27	-7	2	1	-4	
MARION COUNTY AGGREGATE	4,977	-124	65	20	-38	-0.8
MARSHALL COUNTY GOVERNMENT	507	24	43	12	79	
LEWISBURG	3,351	-78	15	9	-54	
CHAPEL HILL	243	7	2	1	9	
CORNERSVILLE	138	1	1	1	3	
PETERSBURG	2	1	0	0	1	
MARSHALL COUNTY AGGREGATE	4,240	-45	62	23	39	0.9
MAURY COUNTY GOVERNMENT	1,382	-43	91	26	74	
COLUMBIA	12,091	27	48	29	105	
MOUNT PLEASANT	609	-22	7	4	-12	
SPRING HILL	776	-11	4	2	-6	
MAURY COUNTY AGGREGATE	14,858	-50	149	62	161	1.1
MEIGS COUNTY GOVERNMENT	276	-33	30	6	3	
DECATUR	292	-10	2	1	-7	
MEIGS COUNTY AGGREGATE	568	-43	32	6	-5	-0.9
MONROE COUNTY GOVERNMENT	1,004	-41	84	18	61	
MADISONVILLE	2,637	-64	6	3	-56	
SWEETWATER	2,212	-61	8	4	-50	
TELLICO PLAINS	342	-14	1	1	-12	
VONORE	431	0	2	1	2	
MONROE COUNTY AGGREGATE	6,626	-180	101	25	-54	-0.8

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
MONTGOMERY COUNTY GOVERNMENT	1,780	66	96	30	192	
CLARKSVILLE	30,683	13	151	98	262	
MONTGOMERY COUNTY AGGREGATE	32,463	79	247	128	454	1.4
MOORE COUNTY GOVERNMENT	197	-7	16	4	14	
LYNCHBURG	199	-3	1	0	-2	
MOORE COUNTY AGGREGATE	396	-10	17	5	11	2.8
MORGAN COUNTY GOVERNMENT	293	-34	55	10	32	
WARTBURG	631	-13	1	0	-11	
OAKDALE	1	1	0	0	1	
OLIVER SPRINGS	17	36	0	0	36	
SUNBRIGHT	40	-1	1	0	0	
MORGAN COUNTY AGGREGATE	983	-11	58	11	58	5.9
OBION COUNTY GOVERNMENT	676	-82	45	14	-23	
UNION CITY	6,302	-138	16	11	-112	
HORNBEAK	61	0	1	0	1	
KENTON	122	-4	1	1	-3	
OBION	128	93	2	1	96	
RIVES	1	-1	0	0	0	
SAMBURG	64	-2	0	0	-1	
SOUTH FULTON	245	88	4	2	94	
TROY	271	-2	2	1	1	
WOODLAND MILLS	7	0	1	0	1	
TRIMBLE	0	0	0	0	0	
OBION COUNTY AGGREGATE	7,877	-49	71	32	54	0.7
OVERTON COUNTY GOVERNMENT	632	-15	51	12	49	
LIVINGSTON	1,808	-25	5	3	-18	
OVERTON COUNTY AGGREGATE	2,440	-40	56	15	31	1.3
PERRY COUNTY GOVERNMENT	263	-49	18	4	-27	
LINDEN	366	42	1	1	44	
LOBELVILLE	112	-10	1	1	-8	
PERRY COUNTY AGGREGATE	742	-17	20	6	9	1.2
PICKETT COUNTY GOVERNMENT	448	-12	12	3	3	
BYRDSTOWN	247	1	1	1	3	
PICKETT COUNTY AGGREGATE	694	-11	14	4	6	0.9
POLK COUNTY GOVERNMENT	618	-44	43	10	8	
BENTON	321	-8	2	1	-5	
COPPERHILL	117	-1	1	0	0	
DUCKTOWN	219	-5	1	0	-4	
POLK COUNTY AGGREGATE	1,276	-58	46	11	-1	-0.1
PUTNAM COUNTY GOVERNMENT	1,316	29	90	28	148	
COOKEVILLE	19,527	-109	38	25	-46	
ALGOOD	726	-37	4	3	-30	
BAXTER	173	15	2	1	18	
MONTEREY	480	-5	4	3	2	
PUTNAM COUNTY AGGREGATE	22,223	-107	138	60	92	0.4
RHEA COUNTY GOVERNMENT	808	-67	58	13	4	
DAYTON	2,551	-77	9	4	-64	
GRAYSVILLE	74	213	2	1	216	
SPRING CITY	395	238	3	1	243	
RHEA COUNTY AGGREGATE	3,828	307	72	19	398	10.4

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
ROANE COUNTY GOVERNMENT	863	150	89	25	265	
KINGSTON	1,388	24	8	5	36	
HARRIMAN	2,345	55	10	6	70	
OAK RIDGE	2,226	308	4	2	314	
OLIVER SPRINGS	72	1	1	1	3	
ROCKWOOD	2,641	-82	9	5	-68	
MIDTOWN	225	-11	2	1	-7	
ROANE COUNTY AGGREGATE	9,759	445	123	45	613	6.3
ROBERTSON COUNTY GOVERNMENT	729	-25	73	21	68	
SPRINGFIELD	6,714	-148	21	12	-115	
ADAMS	29	3	1	0	4	
CEDAR HILL	22	10	0	0	11	
GREENBRIER	285	-12	7	4	-1	
ORLINDA	79	-4	1	1	-2	
RIDGETOP	92	-2	2	1	0	
WHITE HOUSE	799	14	5	3	21	
CROSS PLAINS	293	-7	2	1	-4	
MILLERSVILLE	79	13	1	1	15	
COOPERTOWN	133	-32	5	3	-24	
ROBERTSON COUNTY AGGREGATE	9,253	-191	118	47	-26	-0.3
RUTHERFORD COUNTY GOVERNMENT	2,174	275	169	63	508	
MURFREESBORO	41,317	-380	110	86	-184	
EAGLEVILLE	265	-5	1	1	-4	
SMYRNA	10,420	-283	44	34	-205	
LAVERGNE	4,864	133	31	25	190	
RUTHERFORD COUNTY AGGREGATE	59,040	-259	355	209	305	0.5
SCOTT COUNTY GOVERNMENT	592	-29	48	9	28	
HUNTSVILLE	140	7	2	1	9	
ONEIDA	2,182	-41	5	2	-33	
WINFIELD	153	-8	1	1	-6	
SCOTT COUNTY AGGREGATE	3,067	-70	56	12	-2	-0.1
SEQUATCHIE COUNTY GOVERNMENT	404	-20	22	5	7	
DUNLAP	970	-20	6	3	-11	
SEQUATCHIE COUNTY AGGREGATE	1,374	-41	28	8	-5	-0.4
SEVIER COUNTY GOVERNMENT	4,586	-41	153	46	158	
SEVIERVILLE	20,240	-115	18	11	-86	
GATLINBURG	10,442	-206	5	3	-198	
PIGEON FORGE	16,668	-442	8	5	-430	
PITTMAN CENTER	179	5	1	0	6	
SEVIER COUNTY AGGREGATE	52,116	-799	184	66	-549	-1.1
SHELBY COUNTY GOVERNMENT	15,376	1,953	246	86	2,286	
MEMPHIS	177,203	4,465	354	728	5,547	
ARLINGTON	564	260	4	3	266	
BARTLETT	13,643	-124	59	44	-21	
COLLIERVILLE	9,432	-126	-581	40	-667	
GERMANTOWN	10,727	184	59	43	286	
MILLINGTON	4,923	-12	18	13	19	
LAKELAND	1,636	-62	11	8	-43	
SHELBY COUNTY AGGREGATE	233,503	6,538	170	965	7,673	3.3
SMITH COUNTY GOVERNMENT	380	42	40	13	95	
CARTHAGE	1,515	-10	3	2	-4	
GORDONVILLE	497	2	2	1	5	
SOUTH CARTHAGE	353	-7	2	1	-4	
SMITH COUNTY AGGREGATE	2,746	27	47	17	92	3.4

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
STEWART COUNTY GOVERNMENT	541	-28	33	7	12	
DOVER	520	72	2	1	75	
CUMBERLAND CITY	74	1	0	0	2	
STEWART COUNTY AGGREGATE	1,135	45	35	8	89	7.8
SULLIVAN COUNTY GOVERNMENT	4,638	-658	259	72	-328	
BRISTOL	7,523	988	37	22	1,046	
BLUFF CITY	711	-23	2	1	-19	
KINGSFORT	28,090	877	61	36	974	
JOHNSON CITY	128	85	0	0	85	
SULLIVAN COUNTY AGGREGATE	41,089	1,269	360	130	1,759	4.3
SUMNER COUNTY GOVERNMENT	1,447	-29	131	40	141	
GALLATIN	7,324	-59	34	22	-4	
MITCHELLVILLE	0	2	0	0	2	
PORTLAND	1,452	-32	12	8	-11	
WESTMORELAND	526	-11	3	2	-6	
HENDERSONVILLE	8,784	-93	60	38	4	
WHITE HOUSE	509	-11	6	4	-1	
GOODLETTSVILLE	246	78	7	4	89	
MILLERSVILLE	297	-27	6	4	-16	
WALNUT GROVE	0	0	0	0	0	
SUMNER COUNTY AGGREGATE	20,586	-182	259	121	199	1.0
TIPTON COUNTY GOVERNMENT	501	-56	90	23	57	
COVINGTON	3,822	-20	12	7	-1	
ATOKA	597	-32	7	4	-22	
BRIGHTON	266	-8	3	1	-4	
BURLISON	19	0	1	0	1	
GARLAND	9	-3	0	0	-2	
MASON	70	-3	2	1	-1	
MUNFORD	573	-5	7	4	6	
GILT EDGE	8	-1	1	0	0	
TIPTON COUNTY AGGREGATE	5,864	-129	122	40	34	0.6
TROUSDALE COUNTY GOVERNMENT	127	-8	15	3	11	
HARTSVILLE	521	-12	3	2	-6	
TROUSDALE COUNTY AGGREGATE	648	-20	18	5	4	0.6
UNICOI COUNTY GOVERNMENT	297	13	26	7	47	
ERWIN	1,552	-37	8	5	-24	
UNICOI	252	-35	5	3	-27	
UNICOI COUNTY AGGREGATE	2,101	-59	39	16	-4	-0.2
UNION COUNTY GOVERNMENT	462	13	40	8	61	
MAYNARDVILLE	514	-9	3	1	-5	
LUTTRELL	59	-5	2	1	-2	
PLAINVIEW	43	-16	3	1	-12	
UNION COUNTY AGGREGATE	1,078	-16	47	11	42	3.9
VAN BUREN COUNTY GOVERNMENT	219	7	12	3	21	
SPENCER	205	-4	3	1	0	
VAN BUREN COUNTY AGGREGATE	423	3	14	4	22	5.2
WARREN COUNTY GOVERNMENT	815	2	75	16	93	
MCMINNVILLE	5,130	33	19	8	60	
CENTERTOWN	0	-1	0	0	0	
MORRISON	236	-6	1	0	-5	
VIOLA	9	0	0	0	0	
WARREN COUNTY AGGREGATE	6,190	28	95	25	148	2.4

TABLE 2: ESTIMATED REVENUE IMPLICATIONS OF STRUCTURAL CHANGES UNDER SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Telecom	Local Tax Structure Changes	Voluntary Compliance	Total Structural Changes	Total Structural Changes as Percent of Total Situs Revenue
WASHINGTON COUNTY GOVERNMENT	1,767	216	150	43	409	
JONESBORO	1,420	-41	6	4	-31	
JOHNSON CITY	31,237	241	79	48	369	
WASHINGTON COUNTY AGGREGATE	34,425	416	235	96	747	2.2
WAYNE COUNTY GOVERNMENT	388	-89	32	7	-49	
WAYNESBORO	762	104	3	1	109	
CLIFTON	170	-28	4	2	-21	
COLLINWOOD	266	-15	1	1	-12	
IRON CITY	14	-1	0	0	-1	
WAYNE COUNTY AGGREGATE	1,601	-27	42	11	25	1.6
WEAKLEY COUNTY GOVERNMENT	320	9	51	14	74	
DRESDEN	698	-3	4	2	4	
GLEASON	150	-4	2	1	0	
GREENFIELD	370	-7	3	2	-2	
MARTIN	3,412	-59	15	9	-35	
SHARON	95	1	1	1	3	
MCKENZIE	0	0	0	0	1	
WEAKLEY COUNTY AGGREGATE	5,045	-62	78	29	45	0.9
WHITE COUNTY GOVERNMENT	533	-27	63	12	48	
SPARTA	2,444	-51	7	3	-41	
DOYLE	12	-2	1	0	-1	
WHITE COUNTY AGGREGATE	2,988	-81	71	15	6	0.2
WILLIAMSON COUNTY GOVERNMENT	2,123	230	131	63	424	
FRANKLIN	33,333	-357	61	62	-234	
FAIRVIEW	693	-26	8	9	-9	
BRENTWOOD	14,365	398	39	40	476	
SPRING HILL	646	-37	8	8	-22	
THOMPSON STATION	44	-4	2	2	0	
NOLENSVILLE	211	-14	5	5	-5	
WILLIAMSON COUNTY AGGREGATE	51,415	188	254	188	630	1.2
WILSON COUNTY GOVERNMENT	1,655	-181	159	53	31	
LEBANON	12,815	-160	30	21	-110	
WATERTOWN	84	-3	2	1	1	
MOUNT JULIET	2,995	145	23	16	184	
WILSON COUNTY AGGREGATE	17,549	-199	213	91	106	0.6
STATE TOTALS	1,452,435	11,664	11,163	5,276	28,103	

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars)

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
ANDERSON COUNTY GOVERNMENT	1,177	1,096	39	1,134	
CLINTON	3,499	-36	-44	-81	
LAKE CITY	608	2	-15	-13	
NORRIS	129	47	-3	44	
OAK RIDGE	11,351	-738	79	-659	
OLIVER SPRINGS	619	13	-33	-20	
ANDERSON COUNTY AGGREGATE	17,383	382	23	406	2.3
BEDFORD COUNTY GOVERNMENT	1,096	549	87	636	
SHELBYVILLE	6,417	-419	-40	-459	
BELL BUCKLE	63	6	0	6	
NORMANDY	3	4	0	4	
WARTRACE	40	13	1	14	
BEDFORD COUNTY AGGREGATE	7,620	153	48	202	2.7
BENTON COUNTY GOVERNMENT	657	219	26	246	
CAMDEN	2,001	-137	80	-57	
BIG SANDY	155	0	-1	-1	
BENTON COUNTY AGGREGATE	2,813	82	106	188	6.7
BLEDSON COUNTY GOVERNMENT	192	204	13	217	
PIKEVILLE	481	-27	0	-27	
BLEDSON COUNTY AGGREGATE	673	177	13	190	28.2
BLOUNT COUNTY GOVERNMENT	3,402	2,379	86	2,464	
MARYVILLE	9,994	-445	-172	-617	
ALCOA	11,422	-1,212	-146	-1,358	
FRIENDSVILLE	94	21	15	35	
TOWNSEND	404	-30	9	-21	
ROCKFORD	170	-5	-5	-10	
LOUISVILLE	80	73	-5	68	
BLOUNT COUNTY AGGREGATE	25,567	779	-219	561	2.2
BRADLEY COUNTY GOVERNMENT	2,836	1,265	34	1,298	
CLEVELAND	15,288	-893	-66	-959	
CHARLESTON	109	4	2	6	
BRADLEY COUNTY AGGREGATE	18,233	376	-30	345	1.9
CAMPBELL COUNTY GOVERNMENT	776	438	18	455	
JACKSBORO	1,794	-132	-12	-144	
JELLICO	359	16	-1	15	
CARYVILLE	482	-7	-13	-20	
LAFOLLETTE	2,399	-157	-46	-203	
LAKE CITY	19	-3	16	12	
CAMPBELL COUNTY AGGREGATE	5,829	155	-39	116	2.0
CANNON COUNTY GOVERNMENT	185	181	13	194	
WOODBURY	492	-26	-5	-31	
AUBURNTOWN	24	3	1	4	
CANNON COUNTY AGGREGATE	702	158	9	166	23.6

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
CARROLL COUNTY GOVERNMENT	322	512	64	576	
HUNTINGTON	1,847	-51	-37	-88	
ATWOOD	151	2	-4	-2	
BRUCETON	67	49	30	79	
CLARKSBURG	66	4	-1	3	
HOLLOW ROCK	50	30	-6	24	
MCKENZIE	1,423	-39	-51	-90	
MCLEMORESVILLE	18	7	1	8	
TREZEVANT	75	26	3	29	
CARROLL COUNTY AGGREGATE	4,019	541	-2	538	13.4
CARTER COUNTY GOVERNMENT	1,187	849	20	868	
ELIZABETHTON	4,685	-167	-101	-268	
WATAUGA	146	-15	-3	-18	
JOHNSON CITY	78	10	29	40	
CARTER COUNTY AGGREGATE	6,019	677	-55	621	10.3
CHEATHAM COUNTY GOVERNMENT	574	896	55	951	
ASHLAND CITY	2,176	-147	-27	-174	
KINGSTON SPRINGS	578	43	-6	37	
PEGRAM	125	71	6	77	
PLEASANT VIEW	489	53	-27	27	
CHEATHAM COUNTY AGGREGATE	3,942	916	2	918	23.3
CHESTER COUNTY GOVERNMENT	174	314	28	342	
HENDERSON	1,866	-77	2	-75	
ENVILLE	12	-3	0	-3	
MILLEDGEVILLE	0	3	0	2	
SILERTON	0	0	0	0	
CHESTER COUNTY AGGREGATE	2,052	236	30	267	13.0
CLAIBORNE COUNTY GOVERNMENT	491	368	-72	296	
TAZEWELL	679	-44	-30	-75	
CUMBERLAND GAP	59	-1	-3	-4	
NEW TAZEWELL	1,358	-113	105	-9	
HARROGATE	259	62	28	91	
CLAIBORNE COUNTY AGGREGATE	2,846	271	28	299	10.5
CLAY COUNTY GOVERNMENT	434	113	8	121	
CELINA	490	-34	6	-28	
CLAY COUNTY AGGREGATE	924	80	14	94	10.2
COCKE COUNTY GOVERNMENT	1,081	549	182	731	
NEWPORT	5,171	-370	-116	-486	
PARROTTSVILLE	17	5	1	6	
COCKE COUNTY AGGREGATE	6,269	184	67	251	4.0
COFFEE COUNTY GOVERNMENT	1,730	331	36	367	
MANCHESTER	3,888	-253	-92	-345	
TULLAHOMA	6,746	-495	-57	-552	
COFFEE COUNTY AGGREGATE	12,363	-417	-113	-531	-4.3

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
CROCKETT COUNTY GOVERNMENT	234	238	41	279	
ALAMO	469	8	10	18	
BELLS	272	47	-2	45	
FRIENDSHIP	52	15	2	16	
GADSDEN	14	18	0	18	
MAURY CITY	107	17	-1	15	
CROCKETT COUNTY AGGREGATE	1,149	342	49	391	34.0
CUMBERLAND COUNTY GOVERNMENT	1,845	1,053	55	1,108	
CROSSVILLE	11,146	-1,302	-130	-1,432	
PLEASANT HILL	56	12	12	24	
CRAB ORCHARD	148	2	-4	-2	
CUMBERLAND COUNTY AGGREGATE	13,195	-235	-66	-302	-2.3
DAVIDSON COUNTY GOVERNMENT	44,293	-87	1,251	1,164	
NASHVILLE	176,353	-11,073	3,613	-7,460	
BELLE MEADE	231	116	-4	112	
BERRY HILL	2,414	-485	-61	-546	
FORREST HILL	194	202	-1	201	
GOODLETTSVILLE	7,031	-460	195	-265	
LAKEWOOD	116	92	-4	88	
OAK HILL	12	208	4	211	
RIDGETOP	1	3	0	3	
DAVIDSON COUNTY AGGREGATE	230,643	-11,485	4,992	-6,492	-2.8
DECATUR COUNTY GOVERNMENT	500	137	-35	102	
DECATURVILLE	261	-26	-12	-38	
PARSONS	1,073	-85	97	12	
SCOTTS HILL	0	10	-2	8	
DECATUR COUNTY AGGREGATE	1,834	36	48	84	4.6
DEKALB COUNTY GOVERNMENT	254	181	70	251	
SMITHVILLE	1,103	-90	-36	-126	
ALEXANDRIA	70	7	52	59	
DOWELLTOWN	2	5	1	7	
LIBERTY	54	-4	0	-4	
DEKALB COUNTY AGGREGATE	1,482	100	87	187	12.6
DICKSON COUNTY GOVERNMENT	1,546	661	34	695	
CHARLOTTE	451	-5	-7	-12	
BURNS	102	37	2	40	
DICKSON	9,652	-757	-70	-827	
SLAYDEN	6	8	0	8	
VANLEER	29	8	1	9	
WHITE BLUFF	533	5	-10	-5	
DICKSON COUNTY AGGREGATE	12,319	-43	-50	-93	-0.8
DYER COUNTY GOVERNMENT	448	461	54	514	
DYERSBURG	8,186	-447	44	-403	
NEWBERN	494	33	0	33	
TRIMBLE	18	22	-1	21	
DYER COUNTY AGGREGATE	9,146	69	97	166	1.8

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
FAYETTE COUNTY GOVERNMENT	443	771	63	834	
SOMERVILLE	902	1	41	41	
LAGRANGE	3	5	1	6	
MOSCOW	111	7	0	7	
OAKLAND	883	-71	-27	-98	
ROSSVILLE	81	7	0	7	
GALLAWAY	135	1	-3	-2	
BRADEN	4	11	2	13	
WILLISTON	25	8	0	8	
PIPERTON	63	13	0	13	
GRAND JUNCTION	3	0	2	1	
HICKORY WITHE	29	47	-14	33	
FAYETTE COUNTY AGGREGATE	2,682	799	65	864	32.2
FENTRESS COUNTY GOVERNMENT	771	280	34	314	
JAMESTOWN	1,482	-148	-20	-168	
ALLARDT	68	10	-6	4	
FENTRESS COUNTY AGGREGATE	2,321	142	8	150	6.5
FRANKLIN COUNTY GOVERNMENT	844	448	61	509	
WINCHESTER	2,966	-172	-42	-214	
COWAN	92	31	-4	27	
DECHERD	1,276	-138	-27	-165	
ESTILL SPRINGS	127	32	1	34	
HUNTLAND	146	0	-3	-3	
TULLAHOMA	56	18	0	18	
FRANKLIN COUNTY AGGREGATE	5,508	219	-14	205	3.7
GIBSON COUNTY GOVERNMENT	418	522	39	561	
TRENTON	1,227	-44	-3	-47	
BRADFORD	73	26	-1	25	
DYER	371	25	-2	23	
GIBSON	32	6	0	6	
HUMBOLDT	2,412	-15	50	35	
MEDINA	111	18	1	18	
MILAN	2,459	-50	49	-1	
RUTHERFORD	133	16	1	17	
YORKVILLE	5	9	29	38	
KENTON	73	17	3	20	
GIBSON COUNTY AGGREGATE	7,314	528	167	695	9.5
GILES COUNTY GOVERNMENT	739	436	42	478	
PULASKI	3,420	-181	100	-81	
ARDMORE	485	-22	22	0	
ELKTON	83	6	-2	3	
LYNNVILLE	44	2	1	3	
MINOR HILL	57	4	-3	1	
GILES COUNTY AGGREGATE	4,829	245	160	404	8.4
GRAINGER COUNTY GOVERNMENT	477	487	106	593	
RUTLEDGE	258	6	2	7	
BLAINE	180	40	-2	38	
BEAN STATION	494	32	-30	2	
GRAINGER COUNTY AGGREGATE	1,409	565	76	640	45.4

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
GREENE COUNTY GOVERNMENT	1,624	1,336	130	1,466	
GREENEVILLE	10,522	-826	135	-691	
BAILEYTON	196	-1	-7	-8	
TUSCULUM	105	63	-5	58	
MOSHEIM	547	10	-19	-10	
GREENE COUNTY AGGREGATE	12,993	582	234	816	6.3
GRUNDY COUNTY GOVERNMENT	141	122	34	156	
ALTAMONT	71	8	-1	7	
BEERSHEBA SPRINGS	14	10	1	11	
COALMONT	81	10	1	10	
MONTEAGLE	252	-19	-4	-23	
PALMER	38	11	1	13	
TRACY CITY	315	-2	1	-1	
GRUETLI-LAAGER	158	24	0	24	
GRUNDY COUNTY AGGREGATE	1,072	163	30	193	18.0
HAMBLÉN COUNTY GOVERNMENT	794	940	70	1,010	
MORRISTOWN	16,103	-1,480	207	-1,273	
WHITE PINE	9	-1	0	-1	
HAMBLÉN COUNTY AGGREGATE	16,907	-542	277	-265	-1.6
HAMILTON COUNTY GOVERNMENT	2,605	1,836	476	2,312	
CHATTANOOGA	75,548	-4,359	944	-3,415	
EAST RIDGE	3,899	128	-92	36	
LKT. MOUNTAIN	49	42	-4	38	
RED BANK	1,617	129	-43	86	
RIDGESIDE	1	9	0	9	
SIGNAL MOUNTAIN	519	135	8	143	
COLLEGE DALE	1,350	15	-65	-49	
SODDY DAISY	1,657	119	-70	48	
LAKESITE	459	4	-20	-16	
WALDEN	93	34	-6	28	
HAMILTON COUNTY AGGREGATE	87,798	-1,908	1,129	-779	-0.9
HANCOCK COUNTY GOVERNMENT	52	61	-2	59	
SNEEDVILLE	227	-14	-5	-19	
HANCOCK COUNTY AGGREGATE	279	48	-7	41	14.7
HARDEMAN COUNTY GOVERNMENT	596	240	21	261	
BOLIVAR	2,022	-93	65	-28	
GRAND JUNCTION	82	-4	-1	-4	
HICKORY VALLEY	51	-8	-2	-10	
HORNSBY	18	4	0	4	
MIDDLETON	335	-35	-8	-43	
SAULSBURY	36	105	0	104	
SILERTON	0	0	0	0	
TOONE	25	3	-1	2	
WHITEVILLE	262	67	-23	43	
HARDEMAN COUNTY AGGREGATE	3,427	70	51	121	3.5

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
HARDIN COUNTY GOVERNMENT	1,285	273	-10	263	
SAVANNAH	3,410	-209	199	-10	
MILLEDGEVILLE	0	2	0	2	
SALTILLO	18	9	-3	6	
CRUMP	87	31	-11	19	
ADAMSVILLE	60	-12	-2	-15	
HARDIN COUNTY AGGREGATE	4,861	93	172	265	5.5
HAWKINS COUNTY GOVERNMENT	1,103	1,003	93	1,095	
ROGERSVILLE	3,174	-186	-67	-253	
BULLS GAP	77	16	2	19	
CHURCH HILL	948	108	-20	88	
MOUNT CARMEL	550	55	-18	37	
SURGOINSVILLE	130	38	-3	35	
KINGSPORT	737	-7	241	233	
HAWKINS COUNTY AGGREGATE	6,718	1,026	227	1,254	18.7
HAYWOOD COUNTY GOVERNMENT	188	231	47	277	
BROWNSVILLE	2,203	40	26	66	
STANTON	15	17	-1	16	
HAYWOOD COUNTY AGGREGATE	2,405	287	72	359	14.9
HENDERSON COUNTY GOVERNMENT	508	529	52	582	
LEXINGTON	4,270	-274	172	-102	
SARDIS	2	16	-3	13	
SCOTTS HILL	338	-34	-13	-48	
PARKERS CROSSROADS	225	-12	-5	-17	
HENDERSON COUNTY AGGREGATE	5,342	225	204	428	8.0
HENRY COUNTY GOVERNMENT	987	377	50	427	
PARIS	4,964	-375	-112	-487	
COTTAGE GROVE	14	1	1	2	
HENRY	24	10	2	12	
PURYEAR	58	12	3	14	
MCKENZIE	39	-2	35	33	
HENRY COUNTY AGGREGATE	6,086	23	-22	1	0.0
HICKMAN COUNTY GOVERNMENT	771	273	38	311	
CENTERVILLE	1,000	-59	-20	-80	
HICKMAN COUNTY AGGREGATE	1,771	214	18	232	13.1
HOUSTON COUNTY GOVERNMENT	106	133	29	161	
ERIN	572	-24	86	62	
TENNESSEE RIDGE	161	14	2	16	
HOUSTON COUNTY AGGREGATE	839	123	116	239	28.5
HUMPHREYS COUNTY GOVERNMENT	749	120	3	122	
WAVERLY	1,675	-104	44	-59	
MCEWEN	218	10	-6	4	
NEW JOHNSONVILLE	286	-2	1	-1	
HUMPHREYS COUNTY AGGREGATE	2,928	25	42	66	2.3
JACKSON COUNTY GOVERNMENT	320	245	24	269	
GAINESBORO	549	-47	1	-45	
JACKSON COUNTY AGGREGATE	869	198	26	224	25.8

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
JEFFERSON COUNTY GOVERNMENT	896	858	57	915	
DANDRIDGE	1,116	-68	-16	-84	
JEFFERSON CITY	3,374	-127	57	-70	
WHITE PINE	591	-3	-9	-12	
NEW MARKET	95	26	-1	25	
BANEBERRY	30	9	0	8	
JEFFERSON COUNTY AGGREGATE	6,102	696	86	782	12.8
JOHNSON COUNTY GOVERNMENT	327	144	-44	100	
MOUNTAIN CITY	736	-62	-24	-86	
JOHNSON COUNTY AGGREGATE	1,063	81	-67	14	1.3
KNOX COUNTY GOVERNMENT	25,882	3,086	16	3,102	
KNOXVILLE	105,477	-10,001	6,028	-3,973	
FARRAGUT	3,791	263	241	504	
KNOX COUNTY AGGREGATE	135,150	-6,652	6,284	-368	-0.3
LAKE COUNTY GOVERNMENT	324	-14	7	-7	
TIPTONVILLE	246	53	-8	45	
RIDGELY	87	20	3	24	
LAKE COUNTY AGGREGATE	657	60	2	61	9.3
LAUDERDALE COUNTY GOVERNMENT	349	274	50	324	
RIPLEY	2,571	-125	38	-87	
GATES	37	16	-1	16	
HALLS	339	10	2	13	
HENNING	97	13	-3	11	
LAUDERDALE COUNTY AGGREGATE	3,393	189	88	277	8.2
LAWRENCE COUNTY GOVERNMENT	958	609	125	734	
LAWRENCEBURG	5,955	-424	-45	-470	
IRON CITY	8	9	2	11	
LORETTO	424	-11	0	-11	
ST. JOSEPH	105	10	3	12	
ETHRIDGE	242	-38	-2	-40	
LAWRENCE COUNTY AGGREGATE	7,691	154	82	236	3.1
LEWIS COUNTY GOVERNMENT	128	162	17	179	
HOHENWALD	1,290	-69	-14	-83	
LEWIS COUNTY AGGREGATE	1,418	93	3	96	6.8
LINCOLN COUNTY GOVERNMENT	671	578	120	698	
FAYETTEVILLE	4,439	-325	-58	-383	
PETERSBURG	40	6	0	6	
LINCOLN COUNTY AGGREGATE	5,150	260	62	322	6.3
LOUDON COUNTY GOVERNMENT	985	800	23	823	
LOUDON	1,269	-17	1	-16	
LENOIR CITY	4,454	-353	-64	-417	
GREENBACK	31	28	-1	28	
PHILADELPHIA	12	18	0	18	
LOUDON COUNTY AGGREGATE	6,751	476	-41	435	6.4
MCMINN COUNTY GOVERNMENT	832	493	7	500	
ATHENS	6,179	-617	-106	-723	
CALHOUN	54	5	-1	4	
ENGLEWOOD	83	26	16	42	
ETOWAH	754	-6	-21	-27	
NIOTA	97	1	-7	-6	
SWEETWATER	52	-7	-2	-8	
MCMINN COUNTY AGGREGATE	8,051	-105	-113	-218	-2.7

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
MCNAIRY COUNTY GOVERNMENT	288	285	1	285	
SELMER	1,904	-140	-42	-182	
ADAMSVILLE	380	-7	10	3	
BETHEL SPRINGS	53	8	0	8	
MICHIE	32	10	-4	6	
MILLEDGEVILLE	27	1	-2	-1	
RAMER	37	4	-2	2	
STANTONVILLE	7	6	-2	4	
EASTVIEW	39	9	-4	5	
FINGER	5	7	1	8	
ENVILLE	0	7	1	8	
GUYS	3	47	-3	44	
MCNAIRY COUNTY AGGREGATE	2,775	237	-47	189	6.8
MACON COUNTY GOVERNMENT	281	312	68	380	
LAFAYETTE	2,341	-205	-57	-262	
RED BOILING SPRINGS	155	4	-10	-6	
MACON COUNTY AGGREGATE	2,776	112	1	113	4.1
MADISON COUNTY GOVERNMENT	2,646	714	211	925	
JACKSON	36,065	-2,997	151	-2,847	
MEDON	8	10	1	11	
HUMBOLDT	20	-2	77	75	
THREE WAY	154	29	-7	21	
MADISON COUNTY AGGREGATE	38,893	-2,246	432	-1,814	-4.7
MARION COUNTY GOVERNMENT	546	337	66	403	
JASPER	804	-19	-4	-23	
KIMBALL	2,125	-169	-63	-232	
ORME	0	3	0	3	
SOUTH PITTSBURG	722	-13	-13	-26	
WHITWELL	316	8	-9	-1	
MONTEAGLE	420	-31	-9	-40	
NEW HOPE	17	26	-2	24	
POWELLS CROSSROADS	27	31	-4	27	
MARION COUNTY AGGREGATE	4,977	173	-38	135	2.7
MARSHALL COUNTY GOVERNMENT	507	361	79	440	
LEWISBURG	3,351	-190	-54	-244	
CHAPEL HILL	243	4	9	14	
CORNERSVILLE	138	17	3	20	
PETERSBURG	2	5	1	7	
MARSHALL COUNTY AGGREGATE	4,240	197	39	237	5.6
MAURY COUNTY GOVERNMENT	1,382	699	74	772	
COLUMBIA	12,091	-635	105	-530	
MOUNT PLEASANT	609	47	-12	36	
SPRING HILL	776	-44	-6	-49	
MAURY COUNTY AGGREGATE	14,858	67	161	229	1.5
MEIGS COUNTY GOVERNMENT	276	160	3	163	
DECATUR	292	-5	-7	-12	
MEIGS COUNTY AGGREGATE	568	156	-5	151	26.6
MONROE COUNTY GOVERNMENT	1,004	445	61	506	
MADISONVILLE	2,637	-202	-56	-258	
SWEETWATER	2,212	-137	-50	-187	
TELLICO PLAINS	342	-24	-12	-36	
VONORE	431	-37	2	-35	
MONROE COUNTY AGGREGATE	6,626	44	-54	-10	-0.2

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
MONTGOMERY COUNTY GOVERNMENT	1,780	766	192	959	
CLARKSVILLE	30,683	-714	262	-452	
MONTGOMERY COUNTY AGGREGATE	32,463	53	454	507	1.6
MOORE COUNTY GOVERNMENT	197	107	14	120	
LYNCHBURG	199	-17	-2	-20	
MOORE COUNTY AGGREGATE	396	89	11	101	25.5
MORGAN COUNTY GOVERNMENT	293	280	32	312	
WARTBURG	631	-56	-11	-67	
OAKDALE	1	4	1	5	
OLIVER SPRINGS	17	-1	36	35	
SUNBRIGHT	40	4	0	4	
MORGAN COUNTY AGGREGATE	983	231	58	289	29.4
OBION COUNTY GOVERNMENT	676	402	-23	379	
UNION CITY	6,302	-419	-112	-531	
HORNBEAK	61	8	1	8	
KENTON	122	-4	-3	-7	
OBION	128	16	96	112	
RIVES	1	11	0	11	
SAMBURG	64	3	-1	1	
SOUTH FULTON	245	53	94	147	
TROY	271	15	1	16	
WOODLAND MILLS	7	12	1	12	
TRIMBLE	0	0	0	0	
OBION COUNTY AGGREGATE	7,877	95	54	148	1.9
OVERTON COUNTY GOVERNMENT	632	339	49	388	
LIVINGSTON	1,808	-154	-18	-171	
OVERTON COUNTY AGGREGATE	2,440	185	31	217	8.9
PERRY COUNTY GOVERNMENT	263	83	-27	56	
LINDEN	366	-21	44	23	
LOBELVILLE	112	10	-8	2	
PERRY COUNTY AGGREGATE	742	72	9	81	10.9
PICKETT COUNTY GOVERNMENT	448	41	3	44	
BYRDSTOWN	247	-12	3	-9	
PICKETT COUNTY AGGREGATE	694	30	6	36	5.2
POLK COUNTY GOVERNMENT	618	234	8	242	
BENTON	321	-17	-5	-22	
COPPERHILL	117	-1	0	-1	
DUCKTOWN	219	-11	-4	-15	
POLK COUNTY AGGREGATE	1,276	205	-1	204	16.0
PUTNAM COUNTY GOVERNMENT	1,316	904	148	1,052	
COOKEVILLE	19,527	-1,901	-46	-1,947	
ALGOOD	726	-44	-30	-73	
BAXTER	173	30	18	48	
MONTEREY	480	47	2	49	
PUTNAM COUNTY AGGREGATE	22,223	-963	92	-871	-3.9
RHEA COUNTY GOVERNMENT	808	338	4	342	
DAYTON	2,551	-146	-64	-210	
GRAYSVILLE	74	6	216	221	
SPRING CITY	395	6	243	249	
RHEA COUNTY AGGREGATE	3,828	205	398	602	15.7

TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
ROANE COUNTY GOVERNMENT	863	995	265	1,260	
KINGSTON	1,388	30	36	66	
HARRIMAN	2,345	-57	70	14	
OAK RIDGE	2,226	-99	314	216	
OLIVER SPRINGS	72	29	3	32	
ROCKWOOD	2,641	-23	-68	-92	
MIDTOWN	225	34	-7	27	
ROANE COUNTY AGGREGATE	9,759	910	613	1,523	15.6
ROBERTSON COUNTY GOVERNMENT	729	848	68	916	
SPRINGFIELD	6,714	-293	-115	-407	
ADAMS	29	20	4	24	
CEDAR HILL	22	10	11	20	
GREENBRIER	285	166	-1	166	
ORLINDA	79	16	-2	13	
RIDGETOP	92	32	0	32	
WHITE HOUSE	799	-21	21	1	
CROSS PLAINS	293	6	-4	2	
MILLERSVILLE	79	30	15	45	
COOPERTOWN	133	119	-24	95	
ROBERTSON COUNTY AGGREGATE	9,253	933	-26	907	9.8
RUTHERFORD COUNTY GOVERNMENT	2,174	2,635	508	3,143	
MURFREESBORO	41,317	-1,951	-184	-2,134	
EAGLEVILLE	265	-33	-4	-37	
SMYRNA	10,420	263	-205	58	
LAVERGNE	4,864	106	190	296	
RUTHERFORD COUNTY AGGREGATE	59,040	1,021	305	1,326	2.2
SCOTT COUNTY GOVERNMENT	592	209	28	237	
HUNTSVILLE	140	7	9	17	
ONEIDA	2,182	-178	-33	-212	
WINFIELD	153	-9	-6	-15	
SCOTT COUNTY AGGREGATE	3,067	29	-2	27	0.9
SEQUATCHIE COUNTY GOVERNMENT	404	107	7	114	
DUNLAP	970	-26	-11	-37	
SEQUATCHIE COUNTY AGGREGATE	1,374	82	-5	77	5.6
SEVIER COUNTY GOVERNMENT	4,586	1,851	158	2,010	
SEVIERVILLE	20,240	-1,995	-86	-2,080	
GATLINBURG	10,442	-894	-198	-1,092	
PIGEON FORGE	16,668	-1,464	-430	-1,893	
PITTMAN CENTER	179	5	6	11	
SEVIER COUNTY AGGREGATE	52,116	-2,495	-549	-3,044	-5.8
SHELBY COUNTY GOVERNMENT	15,376	715	2,286	3,001	
MEMPHIS	177,203	2,096	5,547	7,644	
ARLINGTON	564	16	266	282	
BARTLETT	13,643	-155	-21	-176	
COLLIERVILLE	9,432	112	-667	-555	
GERMANTOWN	10,727	196	286	482	
MILLINGTON	4,923	-71	19	-52	
LAKELAND	1,636	73	-43	30	
SHELBY COUNTY AGGREGATE	233,503	2,982	7,673	10,655	4.6
SMITH COUNTY GOVERNMENT	380	396	95	492	
CARTHAGE	1,515	-114	-4	-119	
GORDONSVILLE	497	-42	5	-37	
SOUTH CARTHAGE	353	-17	-4	-21	
SMITH COUNTY AGGREGATE	2,746	223	92	315	11.5

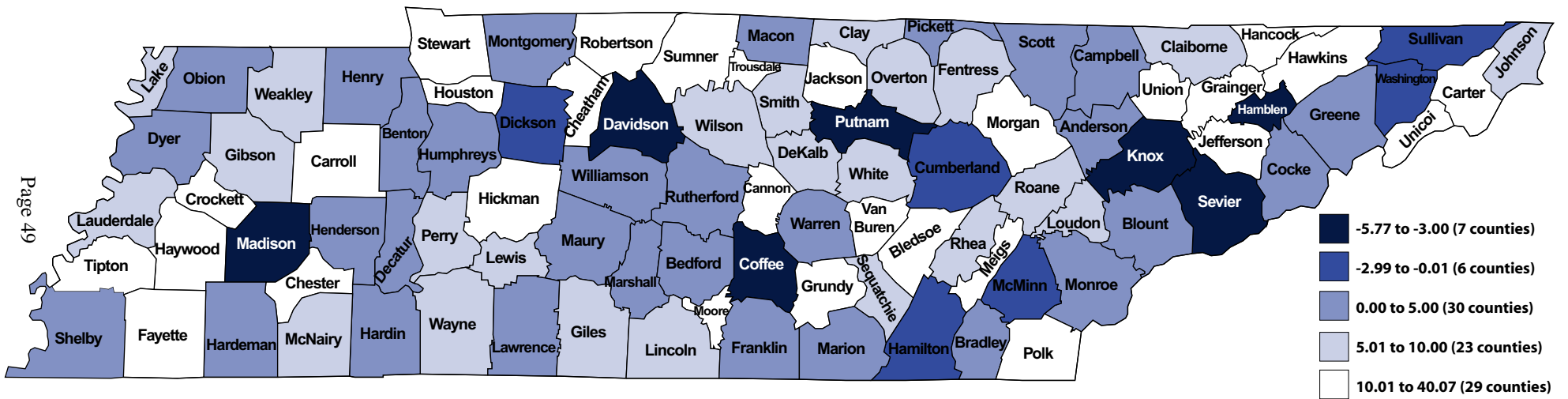
TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
STEWART COUNTY GOVERNMENT	541	172	12	184	
DOVER	520	-24	75	51	
CUMBERLAND CITY	74	-2	2	0	
STEWART COUNTY AGGREGATE	1,135	147	89	235	20.7
SULLIVAN COUNTY GOVERNMENT	4,638	1,977	-328	1,650	
BRISTOL	7,523	-103	1,046	943	
BLUFF CITY	711	-57	-19	-76	
KINGSPORT	28,090	-2,425	974	-1,451	
JOHNSON CITY	128	-13	85	73	
SULLIVAN COUNTY AGGREGATE	41,089	-620	1,759	1,138	2.8
SUMNER COUNTY GOVERNMENT	1,447	1,452	141	1,594	
GALLATIN	7,324	70	-4	66	
MITCHELLVILLE	0	8	2	11	
PORTLAND	1,452	127	-11	115	
WESTMORELAND	526	10	-6	4	
HENDERSONVILLE	8,784	393	4	397	
WHITE HOUSE	509	103	-1	102	
GOODLETTSVILLE	246	150	89	239	
MILLERSVILLE	297	129	-16	113	
WALNUT GROVE	0	0	0	0	
SUMNER COUNTY AGGREGATE	20,586	2,442	199	2,641	12.8
TIPTON COUNTY GOVERNMENT	501	572	57	629	
COVINGTON	3,822	471	-1	470	
ATOKA	597	-96	-22	-118	
BRIGHTON	266	35	-4	31	
BURLISON	19	17	1	18	
GARLAND	9	12	-2	9	
MASON	70	25	-1	24	
MUNFORD	573	94	6	100	
GILT EDGE	8	48	0	48	
TIPTON COUNTY AGGREGATE	5,864	1,177	34	1,211	20.7
TROUSDALE COUNTY GOVERNMENT	127	86	11	96	
HARTSVILLE	521	-14	-6	-21	
TROUSDALE COUNTY AGGREGATE	648	71	4	76	11.7
UNICOI COUNTY GOVERNMENT	297	221	47	268	
ERWIN	1,552	-39	-24	-62	
UNICOI	252	64	-27	37	
UNICOI COUNTY AGGREGATE	2,101	246	-4	242	11.5
UNION COUNTY GOVERNMENT	462	254	61	316	
MAYNARDVILLE	514	-18	-5	-23	
LUTTRELL	59	24	-2	22	
PLAINVIEW	43	45	-12	33	
UNION COUNTY AGGREGATE	1,078	305	42	347	32.2
VAN BUREN COUNTY GOVERNMENT	219	77	21	99	
SPENCER	205	18	0	19	
VAN BUREN COUNTY AGGREGATE	423	96	22	118	27.9
WARREN COUNTY GOVERNMENT	815	399	93	492	
MCMINNVILLE	5,130	-375	60	-315	
CENTERTOWN	0	6	0	5	
MORRISON	236	-29	-5	-33	
VIOLA	9	2	0	2	
WARREN COUNTY AGGREGATE	6,190	3	148	151	2.4

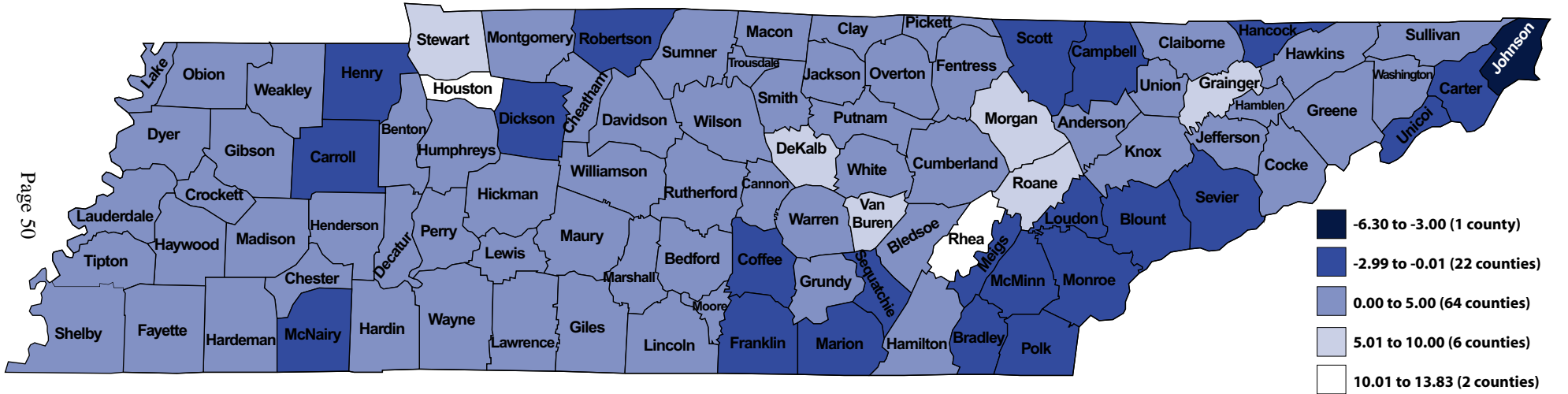
TABLE 3: ESTIMATED TOTAL REVENUE IMPLICATIONS OF SSTP, BY LOCAL GOVERNMENT (Thousands of Dollars), cont.

Name	Local Situs Sales Tax Revenues	Total Destination Effects	Total Structural Changes	Total SSTP Effects	Total SSTP Effects as a Percent of Total Situs Revenue
WASHINGTON COUNTY GOVERNMENT	1,767	1,660	409	2,069	
JONESBORO	1,420	797	-31	766	
JOHNSON CITY	31,237	-2,573	369	-2,204	
WASHINGTON COUNTY AGGREGATE	34,425	-116	747	631	1.8
WAYNE COUNTY GOVERNMENT	388	174	-49	124	
WAYNESBORO	762	-53	109	56	
CLIFTON	170	45	-21	24	
COLLINWOOD	266	-10	-12	-22	
IRON CITY	14	-1	-1	-2	
WAYNE COUNTY AGGREGATE	1,601	155	25	180	11.2
WEAKLEY COUNTY GOVERNMENT	320	441	74	515	
DRESDEN	698	0	4	4	
GLEASON	150	18	0	17	
GREENFIELD	370	18	-2	16	
MARTIN	3,412	-208	-35	-243	
SHARON	95	17	3	21	
MCKENZIE	0	7	1	8	
WEAKLEY COUNTY AGGREGATE	5,045	293	45	338	6.7
WHITE COUNTY GOVERNMENT	533	351	48	398	
SPARTA	2,444	-189	-41	-230	
DOYLE	12	11	-1	10	
WHITE COUNTY AGGREGATE	2,988	173	6	179	6.0
WILLIAMSON COUNTY GOVERNMENT	2,123	2,760	424	3,185	
FRANKLIN	33,333	-1,792	-234	-2,026	
FAIRVIEW	693	335	-9	325	
BRENTWOOD	14,365	-556	476	-80	
SPRING HILL	646	315	-22	293	
THOMPSON STATION	44	85	0	85	
NOLENSVILLE	211	195	-5	190	
WILLIAMSON COUNTY AGGREGATE	51,415	1,342	630	1,972	3.8
WILSON COUNTY GOVERNMENT	1,655	2,048	31	2,079	
LEBANON	12,815	-971	-110	-1,081	
WATERTOWN	84	50	1	51	
MOUNT JULIET	2,995	302	184	486	
WILSON COUNTY AGGREGATE	17,549	1,429	106	1,535	8.7
STATE TOTALS	1,452,435	1,681	28,103	29,784	

Map 1: Estimated Total Destination Effects as a Percent of Total Situs Revenue



Map 2: Estimated Total Structural Changes as a Percent of Total Situs Revenue



Map 3: Estimated Total SSTP Effects as a Share of Total Situs Revenue

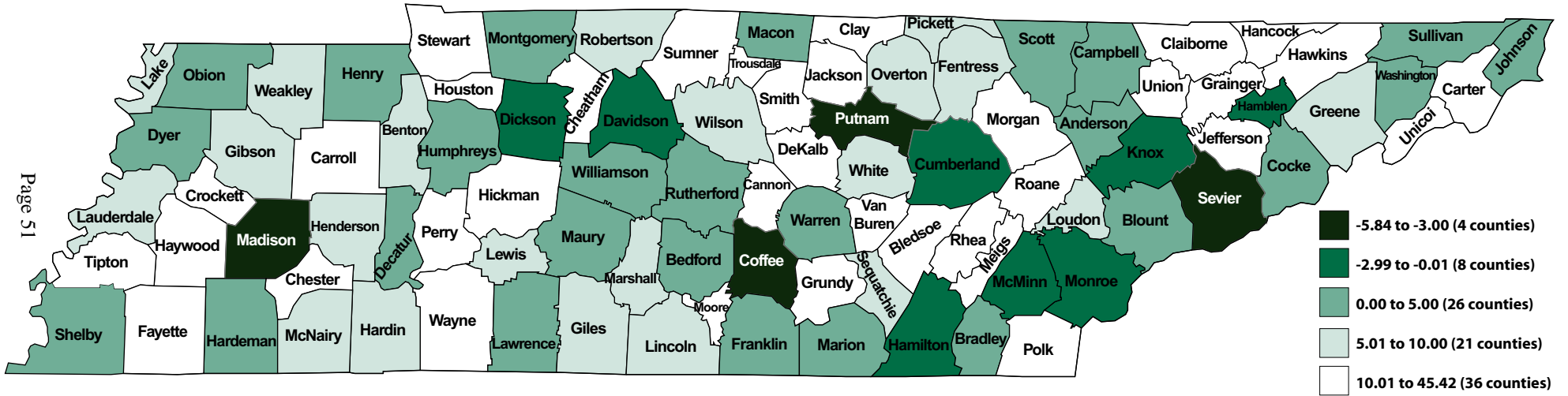


TABLE 4: SALES TAX PAYMENTS AND DELIVERY RATES FOR INTERIOR AND BORDER COUNTIES, BY INDUSTRY

SIC Industry	SIC Code	Sales Tax Payments	Interior Factors			Border Factors		
			(b)	(c)	(d)	(b)	(c)	(d)
AGRICULTURE, FORESTRY & FISHING*	10	\$10,066,127	3.37	1.40	5.82	3.37	1.40	5.82
MINING*	11	\$1,583,621	2.48	32.18	0.00	2.48	32.18	0.00
CONSTRUCTION*	15	\$11,305,109	6.34	3.23	2.94	6.34	3.23	2.94
MANUFACTURING	20	\$56,835,075	8.66	7.40	14.77	8.66	8.93	6.50
TRANSPORTATION*	40	\$3,144,542	3.27	6.53	0.00	3.27	6.53	0.00
COMMUNICATIONS	48	\$549,270	0.00	0.00	0.00	0.00	0.00	0.00
ELECTRIC, GAS & SANITARY SERVICES*	49	\$11,247,619	14.65	5.31	1.46	14.65	5.31	1.46
WHOLESALE TRADE	50	\$70,004,382	6.43	13.74	12.83	6.43	7.98	6.08
BUILDING MATERIALS	52	\$96,759,472	7.47	9.11	4.97	7.47	5.69	4.93
GENERAL MERCHANDISE*	53	\$238,496,923	0.36	0.21	0.14	0.36	0.21	0.14
FOOD STORES	54	\$176,895,082	0.79	0.05	0.08	0.79	0.99	0.17
APPAREL & ACCESSORY STORES	56	\$56,353,630	0.01	0.17	0.60	0.01	0.05	0.13
FURNITURE & ELECTRONICS STORES	57	\$55,535,857	12.65	7.78	4.28	12.65	8.85	3.06
EATING & DRINKING PLACES	58	\$155,867,512	1.20	1.39	1.24	1.20	0.57	0.59
MISCELLANEOUS RETAIL	59	\$108,911,147	2.79	1.85	5.12	2.79	0.94	2.36
FIRE	60	\$1,833,770	0.00	0.00	0.00	0.00	0.00	0.00
HOTEL AND LODGING PLACES	70	\$40,918,050	0.00	0.00	0.00	0.00	0.00	0.00
PERSONAL SERVICES	72	\$13,876,612	4.90	1.30	4.26	4.90	0.78	1.83
BUSINESS SERVICES	73	\$31,635,811	9.10	15.28	8.66	9.10	14.67	5.02
AUTOMOTIVE REPAIR, SERVICE & PARKING	75	\$39,004,533	1.50	0.65	0.14	1.50	1.63	1.31
MISCELLANEOUS REPAIR SERVICES	76	\$6,467,493	6.46	1.93	6.89	6.46	4.56	0.23
MOTION PICTURES	78	\$7,424,451	0.00	0.00	0.00	0.00	0.00	0.00
AMUSEMENT AND RECREATION SERVICES*	79	\$13,676,599	0.00	0.00	0.10	0.00	0.00	0.10
OTHER SERVICES	80	\$8,470,222	0.00	0.00	0.00	0.00	0.00	0.00
AUTO SUPPLY STORES	155	\$24,703,523	3.75	0.92	0.97	3.75	3.71	1.90
CATALOG AND MAIL-ORDER HOUSES*	159	\$3,547,942	10.95	6.52	14.19	10.95	6.52	14.19
OFFICE SUPPLY STORES*	1594	\$5,330,490	11.00	11.60	11.00	11.00	11.60	11.00

*For these industries, an overall average delivery rate was used because there were too few observations by location.

TABLE 5: TOTAL REVENUE IMPLICATIONS OF SSTP LEGISLATION (Millions of Dollars)

Shared state sales tax—impacts on municipalities only	
Cable television— <i>removed from sales tax & converted to privilege tax</i>	-1.35
Satellite television— <i>removed from sales tax & converted to privilege tax</i>	-0.85
Common carriers— <i>removed from sales tax & converted to privilege tax</i>	-0.32
Dyed diesel— <i>removed from sales tax & converted to privilege tax</i>	-0.04
Manufacturer's purchase of water— <i>removed from sales tax & converted to privilege tax</i>	-0.02
Manufacturer's purchase of energy— <i>removed from sales tax & converted to privilege tax</i>	-1.46
Animal bathing and grooming— <i>bathing taxable; grooming exempt</i>	0.00
Machinery for remanufacturing— <i>fully exempt from sales tax</i>	0.00
Farm machinery— <i>fully exempt from sales tax</i>	-0.10
Membership dues— <i>\$150 exemption threshold removed</i>	0.03
Caskets, burial vaults and urns— <i>\$500 exemption threshold removed</i>	0.08
Net change in state shared sales tax	-4.11
Local sales tax impacts—both cities and counties	
Interstate telecommunications sales to business— <i>subject to prevailing local rate (less current 0.5% distribution)</i>	7.95
Interstate telecommunications sales to non-business— <i>subject to prevailing local rate</i>	6.60
Intrastate telecommunications sales — <i>subject to prevailing local rate</i>	-2.90
Out-of-state vendors' 2.25% option— <i>subject to prevailing local rate</i>	0.80
Materials for colleges— <i>fully exempt from sales tax</i>	-1.50
Single article sales— <i>certain sales subject to local tax without single article cap</i>	8.54
Machinery for remanufacturing— <i>fully exempt from sales tax</i>	0.00
Farm machinery— <i>fully exempt from sales tax</i>	-0.80
Animal bathing and grooming— <i>bathing taxable; grooming exempt</i>	0.04
Membership dues— <i>subject to prevailing local rate</i>	0.30
Caskets, burial vaults and urns— <i>subject to prevailing local rate</i>	0.60
Commercial energy fuel sales-- <i>new 1/2% local sales tax</i>	7.30
Increase in local option taxes due to voluntary compliance	5.30
Net change in local sales tax	32.23

Source: Tennessee Department of Revenue.

APPENDIX TABLE 1: SURVEY INSTRUMENT

Instructions (please answer each question):

- The following questions apply to the business **where the survey was addressed**.
- If you operate multiple locations, please provide information for *this location only*.
- Please provide information for the **calendar year January 1 through December 31, 2003**.
- Please calculate percentages using the dollar value of sales, not the number of transactions.
- If you cannot provide exact answers, please give your best estimate.

1. What percentage of this location's total retail sales value was delivered or shipped to consumers **outside of Tennessee**? _____%

→ **The remaining questions apply only to the portion of your sales on which you are required to collect Tennessee sales tax (*Tennessee taxable sales*)** ←

2. What percentage of this location's **Tennessee taxable sales** was

a) Delivered or shipped? _____%

b) Over-the-counter or customer pick-up? _____%

TOTAL of (a) + (b) = 100 %

3a. Do you install goods that your business has delivered or shipped **in Tennessee** that become improvements to real property when installed? Yes No

3b. If you answered **Yes** to **question 3a**, what percentage of total delivered or shipped sales in **question 2** does this represent? _____%

4. Are you located within the city limits? If **Yes**, please **answer question 5**. If **No**, please **skip to question 6**. Yes No

5. What percentage of the value of your Tennessee taxable, delivered or shipped retail sales (but **NOT** including those goods shipped or delivered for installation in question 3b) was delivered or shipped:

a) Within the city limits of your store's location?%

b) To either another city or unincorporated part of the county, but within the same county as your store's location?%

c) To an adjacent (neighboring) county within Tennessee?%

d) To a non-adjacent county within Tennessee?%

TOTAL of (a) + (b) + (c) + (d) = 100 %

6. What percentage of the value of your Tennessee taxable, delivered or shipped retail sales (but **NOT** including those goods shipped or delivered for installation in question 3b) was delivered or shipped:

a) Within the unincorporated county of your store's location?%

b) To a city in the same county as your store's location?%

c) To an adjacent (neighboring) county within Tennessee?%

d) To a non-adjacent county within Tennessee?%

TOTAL of (a) + (b) + (c) + (d) = 100 %
