



# Tennessee City Management Association

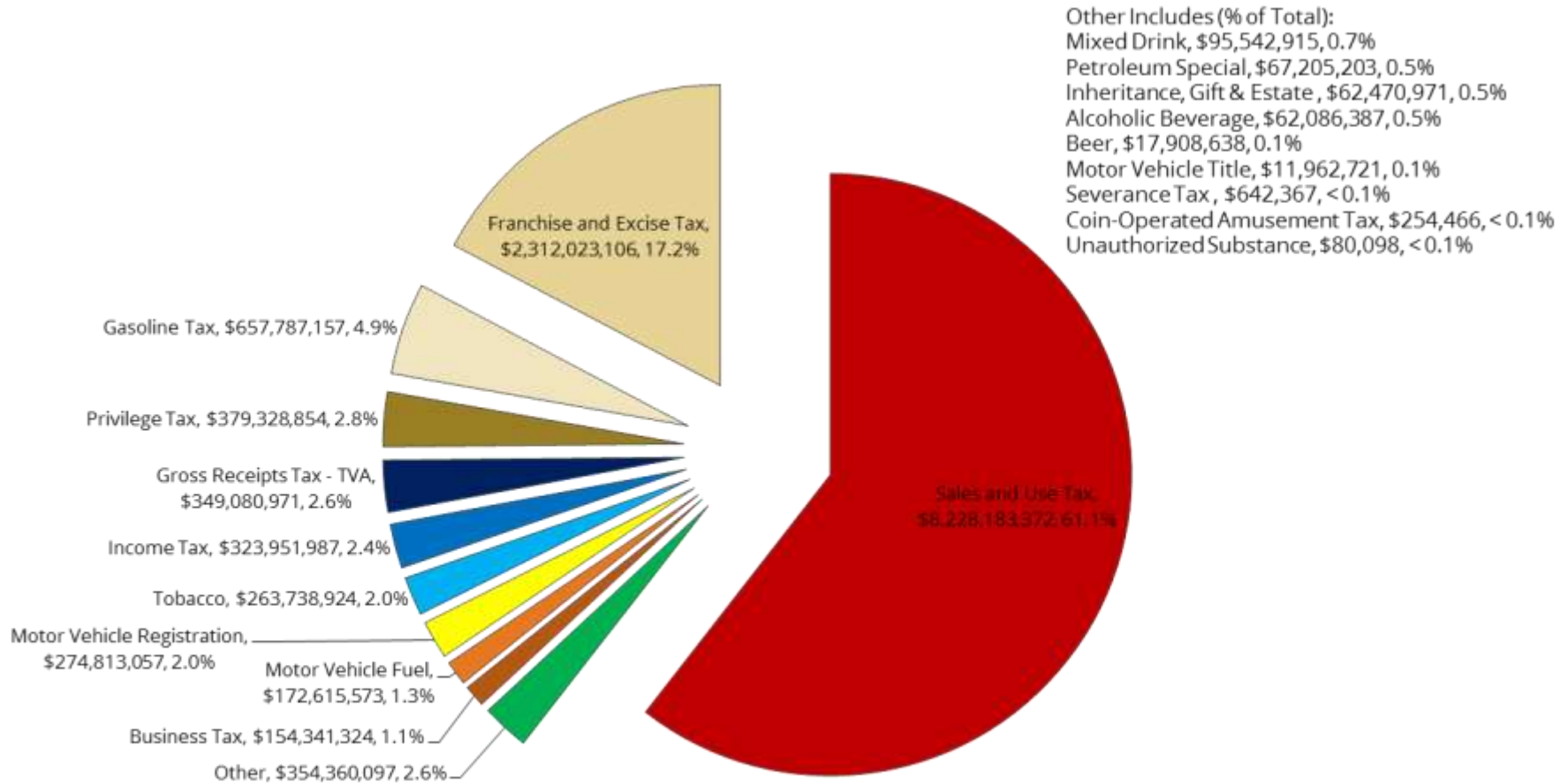
Commissioner David Gerregano  
Deputy Commissioner Barbara Sampson  
Chief Financial Officer Amanda McGraw

March 29, 2017

# Mission Statement

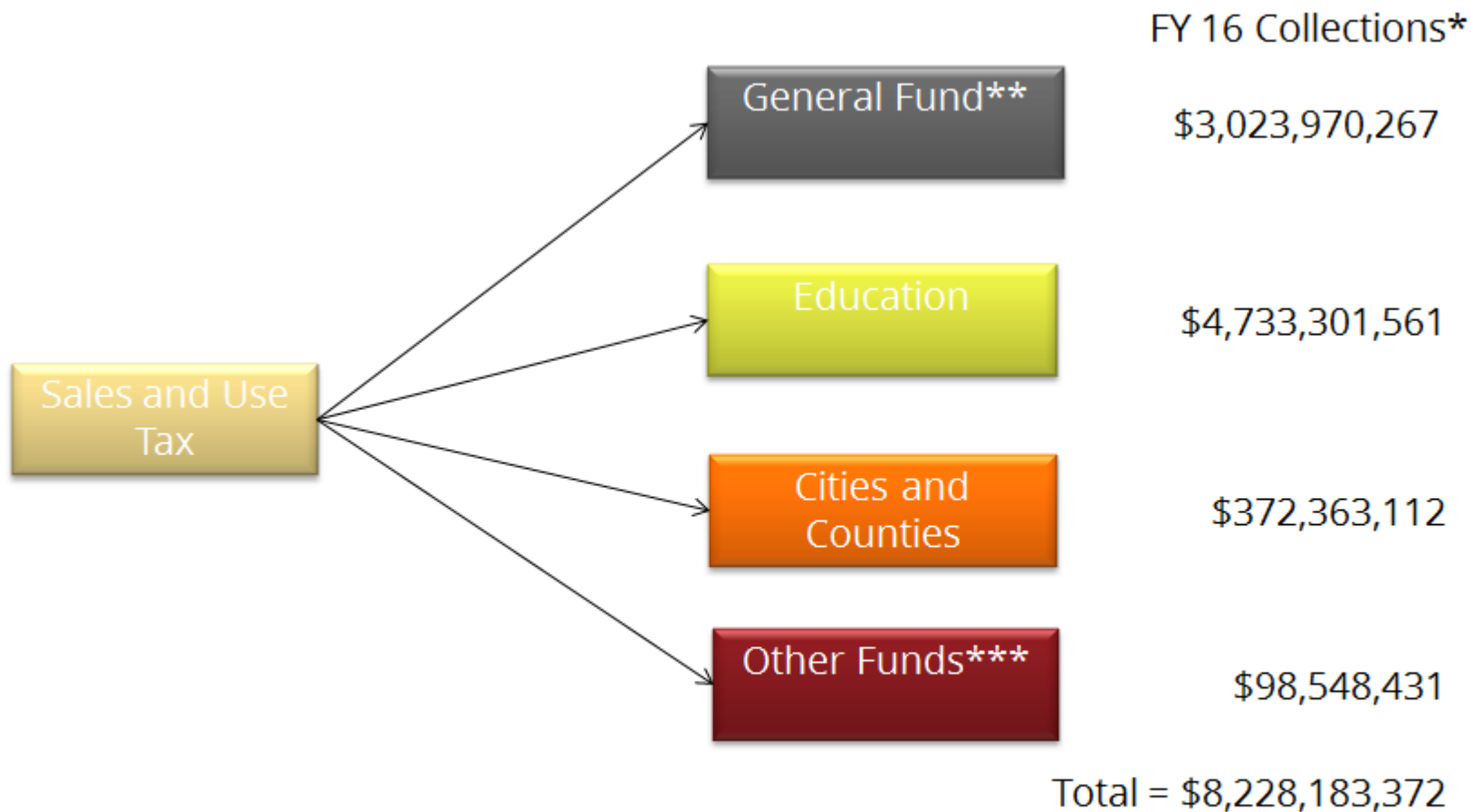
**The Department of Revenue strives to efficiently fund public services by fostering compliance with Tennessee's tax and motor vehicle title and registration laws through education, fair enforcement and excellent customer service.**

# Revenue by Source



\*Based on Department of Revenue actual collections thru June 30, 2016.

# Sales and Use Tax Allocations

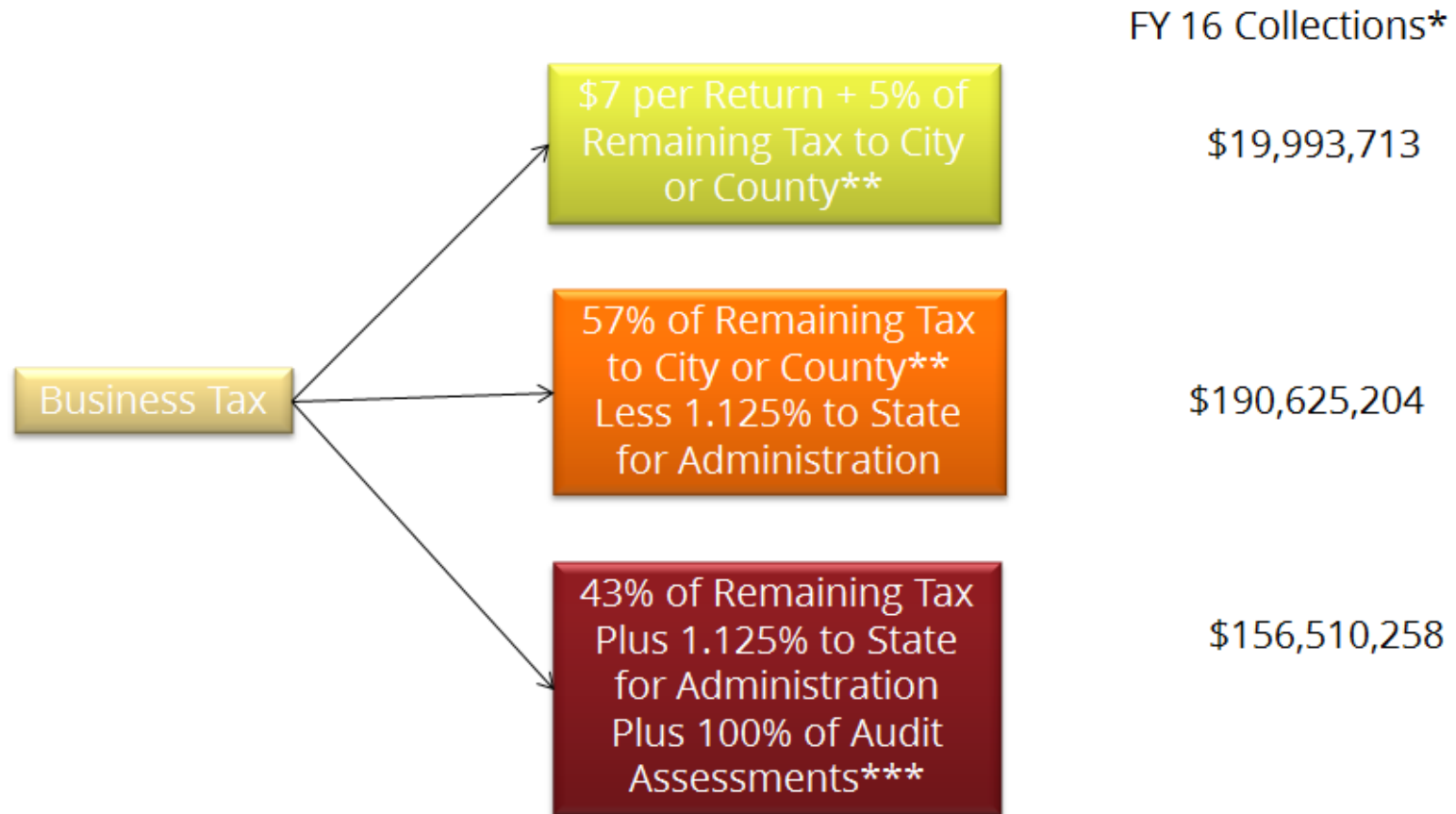


\*Based on Department of Revenue actual collections thru June 30, 2016.

\*\*Includes Revenue portal fees.

\*\*\*Includes Prepaid Wireless (911), Transportation Equity Fund, and Debt Service Fund.

# Business Tax: Allocation and Collections



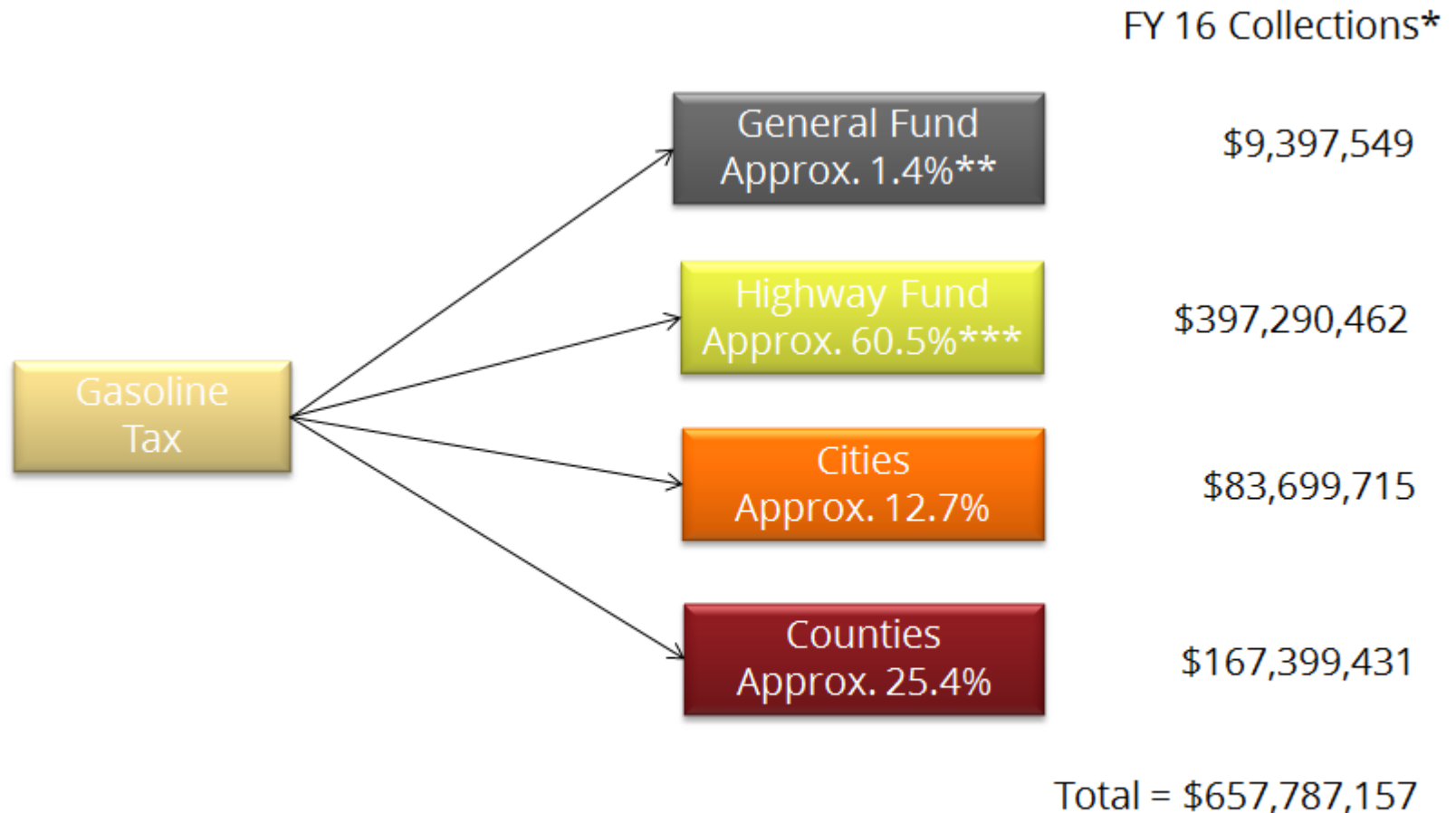
\*Based on Department of Revenue actual collections thru June 30, 2016.

\*\*Based on location of business.

\*\*\*100% of state collections are allocated to the General Fund.

Note: Totals may differ due to rounding.

# Gasoline Tax: Allocation and Collections



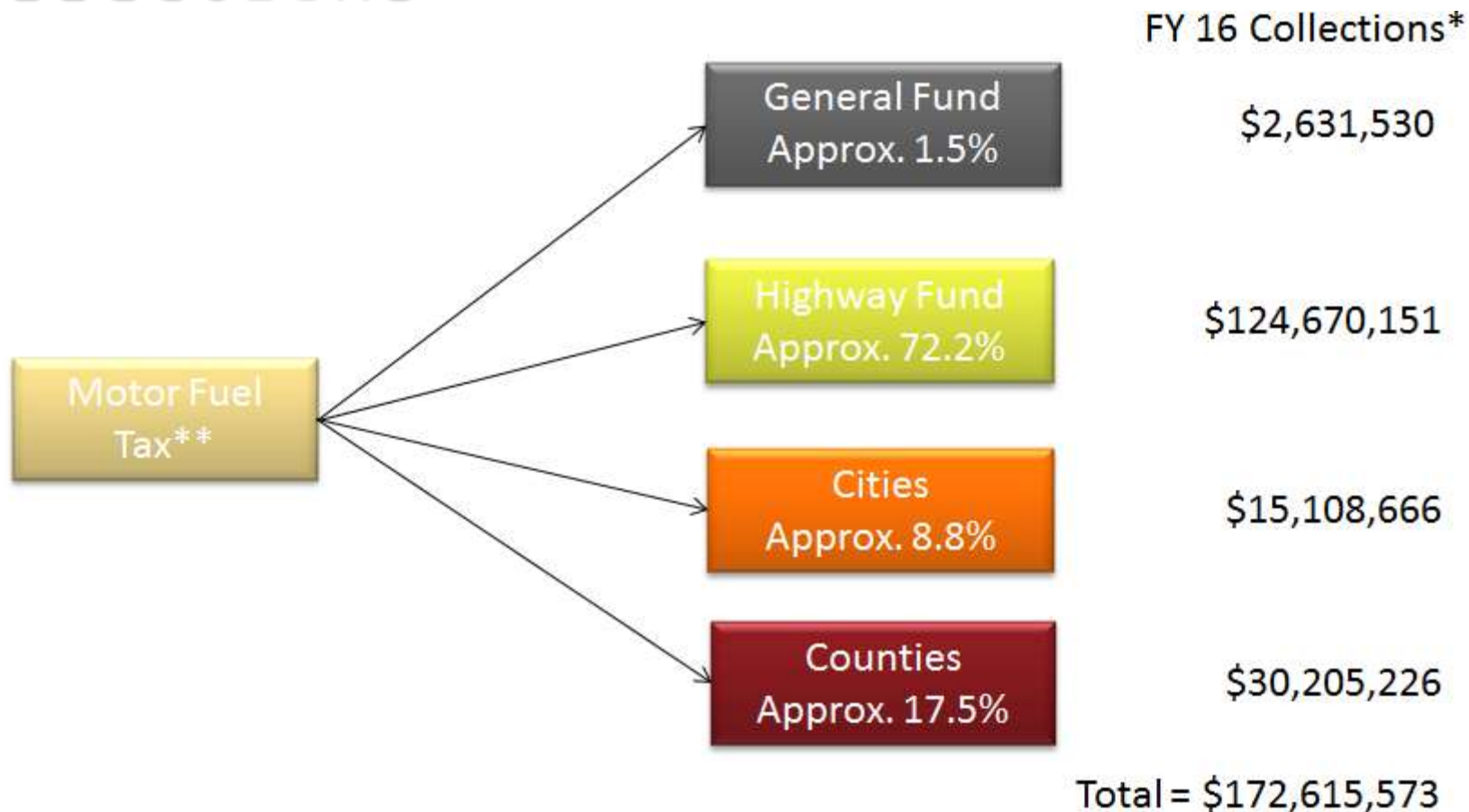
\*Based on Department of Revenue actual collections thru June 30, 2016.

\*\*Includes Wildlife Resources.

\*\*\*Includes amount required from Highway Fund apportionment for Debt Service Fund (\$88,800,000).

Note: Totals may differ due to rounding.

# Motor Fuel Tax: Allocation and Collections



\*Based on Department of Revenue actual collections thru June 30, 2016.

\*\*Diesel fuel and all fuel other than gasoline.

Note: Totals may differ due to rounding.




TM

**Accessing collections data**




# BI Portal Log In



Department of Revenue

Business Intelligence Portal

 [Login](#) User:   
[Recover Password](#)

User Name:  Password:

By clicking  , you confirm you have read the terms and conditions below, you understand them and that you agree to be bound by them.

- 1 I acknowledge my official duties may involve access to state tax returns, tax information, and/or tax administration information. I have been advised state tax information requires special protection and may only be accessed, used, or disclosed in the performance of my official duties.
- 2 I have received and read copies of portions of the Tennessee Code Annotated which pertain to unauthorized disclosure of state tax returns, tax information, and tax administration information. In particular, I have read and received copies of T.C.A. Sections 67-1-1701-1712. I have been advised it is unlawful to access or disclose state tax returns, tax information, or tax administration information for any purpose not authorized as part of my official duties. I have been advised these disclosure restrictions continue to apply even after my employment with the State of Tennessee ceases. I agree to comply with the Tennessee Code sections as described above.
- 3 I have been advised of the criminal and/or civil penalties associated with violations of the disclosure statutes as described above.
- 4 I will not access or disclose any state tax return, tax information, or tax administration information in any manner whatsoever, except to the extent, and in a manner specifically permitted by applicable laws, rules, or regulations.

# REP Log In



Department of  
Revenue



Menu



Home

Welcome to Tennessee Revenue External Portal



By logging in, you confirm you have read the terms and conditions below, you understand them, and that you agree to be bound by them.

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4. I will not access or disclose any state tax return, tax information, or tax administration information in any manner whatsoever, except to the extent, and in a manner specifically permitted by applicable laws, rules, or regulations.



Log In

Username

Password

Logon

[Forgot Password?](#)

[Forgot Username?](#)



# BI Portal Home Page

TN

Department of  
Revenue

Business Intelligence Portal

Tax Reports

Account Settings

Home



[Logout](#)

User: dgm05203

## State of Tennessee Department of Revenue - Business Intelligence Portal

**Attention: Starting March 3, 2017 information on Account types in TR3 Rollout one is not being updated on this site. To access the CURRENT information on these Account types please click on the link below:**

[Link to TR3](#)

TN

# REP Home Page

**TN** Department of Revenue

Menu Home Log Off

Government Alerts Logon

✓ There are no alerts

Reports

Revenue Collection	Provides a summary of the collections received, attributed to your jurisdiction.
Collections By Situs	Provides a detail view of the collections in a particular situs.
Taxpayers by Zip Code	Provides a list of taxpayers within the requested zip code and registered with the Department of Revenue with a SITUS code relevant to your jurisdiction.

# BI Portal: Top Tax Collections by Class, Month

**Top Tax Collections by Class, Month**

Select Tax Class: LOCAL SALE      Select Month-Year: January, 2017      SEARCH      Export to Excel

Account Type	Account ID	Total Collections	Total Prior Yr	Difference	Activity Date	Account Class

Totals:      \$1,951,748.14      \$1,723,905.30      \$227,842.84

Page size: 20      374 Items in 19 pages

# REP Revenue Collections Monthly Summary

The screenshot shows the TN Department of Revenue website interface for the 'City/County Clerk Monthly Summary' report. The header includes the TN logo and 'Department of Revenue'. The navigation bar shows 'Home > City/County Clerk Monthly Summary' and a 'Log Off' button. The main content area has a 'Month Summary' tab and a warning message: 'If you are looking for Business Tax reports, or reports for periods prior to March 2017, please go to the Business Intelligence Portal and use your existing login information.' Below this, there are dropdown menus for 'Month' (03 - March) and 'Year' (2017), followed by a 'Search' button. An 'Export' button is located to the right of the search area. A table with the following columns is visible: 'Fiscal Year', 'Collected in', 'Collected in', 'Remitted To', 'Collections Type', and 'Amount'. The table body is currently empty. A red box highlights the table header and the empty table area.

TN Department of Revenue

Home > City/County Clerk Monthly Summary Log Off

Month Summary

⚠ If you are looking for Business Tax reports, or reports for periods prior to March 2017, please go to the Business Intelligence Portal and use your existing login information.

Month: 03 - March Year: 2017 Search

Export

Fiscal Year	Collected in	Collected in	Remitted To	Collections Type	Amount
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# BI Portal Active Accounts By Situs

## Active Accounts by SITUS

Select Account Type:

BUS CITY

Select SITUS code(s):

502

Search

Clear

Export to Excel

Account Name	Account Type	Account ID	SITUS	Loc Street1	Loc Stre
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751 items in 38 pages



# REP Detail of Taxpayers and Locations

The screenshot displays a web application interface for 'City/County Clerk Month Detail'. At the top, there is a navigation bar with a 'Menu' icon, a home icon, and the text 'Home > City/County Clerk Month Detail'. A 'Log Off' link is visible in the top right corner. Below the navigation bar, there is a 'Month Detail' section with several filters: 'Month' set to '03 - March', 'Year' set to '2017', 'Stat' set to '0502', and 'Alcoa'. A 'Collections Type' dropdown is set to 'Sales Local Option', and a 'Search' button is present. Below the filters, a 'Filter' section shows '1 - 100 of 716' items. A table header is visible with columns: 'Location id', 'Name', 'Address', 'Billing Period', 'Tax', 'Penalty', 'Interest', and 'Amount'. The table body is currently empty. A large red rectangular box highlights the table area, and a smaller red box highlights the filter and search area.



# State Shared Tax Distributions - County

- **Alcoholic Beverage - (Tenn. Code Ann. § 57-3-306)**
  - 17.5% of tax on gallons of wine and spirits less amount sent to CTAS
- **Mineral Severance - (Tenn. Code Ann. § 67-7-207)**
  - Severance tax within county
- **Tire - (Tenn. Code Ann. § 67-4-1610)**
  - \$1.00 from the tire fee for each tire sold in the county
- **Fantasy Sports - (Tenn. Code Ann. § 67-4-905)**
  - 20% distributed based on population

# State Shared Distributions: County and City

- **Beer - (Tenn. Code Ann. § 57-5-205 )**
  - 10.05% for county distributed equally
  - 10.05% city distributed by Population
  
- **TVA - (Tenn. Code Ann. § 67-9-102)**
  - Based on population and acreage
  
- **State Sales Tax - (Tenn. Code Ann. § 67-6-103)**
  - 3.617% for cities distributed by population
  - Small amount for counties distributed by population, subject to appropriation

# State Shared Distributions: County and City

- **Gasoline - (Tenn. Code Ann. § 67-3-901 )**
  - Approximately 25.4% counties distributed on population, area, equal disbursement
  - Approximately 12.7% cities distributed based on population
- **Motor Fuel - (Tenn. Code Ann. § 67-3-905)**
  - Approximately 17.5% counties distributed on population, area, equal disbursement
  - Approximately 8.7% cities distributed on population
- **Petroleum Special - (Tenn. Code Ann. § 67-3-906 )**
  - Set amount for counties distributed based on population
  - Set amount for cities distributed based on population

# Situs (Location) Based Distributions

- **Local Option - (Tenn. Code Ann. § 67-6-712)**
  - Total collections of tax by imposed local government
  - Any city with rate above county receives their imposed portion directly
- **Business Tax- (Tenn. Code Ann. § 67-4-724)**
  - Percentage to the county and/or city of business establishment location

# Situs (Location) Based Distributions

- **Income - (Tenn. Code Ann. § 67-2-119)**
  - 3/8<sup>th</sup> of total collections
- **Interstate Telecom - (Tenn. Code Ann. § 67-6-221)**
  - Based on population
- **Mixed Drink - (Tenn. Code Ann. § 57-4-306)**
  - 50% to city or county of establishment location
- **Excise – (Tenn. Code Ann. § § 67-4-2017; 67-4-2020; 67-4-2021; 67-4-2022)**
  - Based on banks, loan, investment companies, cemetery branch or location offices

**QUESTIONS ?**