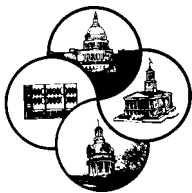


# Directory of Select Reports and Studies on Tennessee's Tax System



Tennessee Advisory Commission  
on Intergovernmental Relations

Harry A. Green  
Executive Director

# **Selected Studies of State and Local Taxes**

**1915-2003**

**Selected Studies of State and Local Taxes  
1915-2004**

Name of Study Group	Year of Creation	Authority	Membership	Purpose
Committee to Investigate Assessment and Taxation	1915-Final Report in 1915; and draft bill	Senate Joint Resolution #27	6 members appointed by Governor	Investigate assessment and taxation; recommend appropriate legislation
State Tax Commission	1928- Final Report in 1928	Executive Order	26 members appointed by Governor	Investigate need for tax reform, recommend action
Tax Revision Commission	1947 - Final Report in 1948	Senate Joint Resolution #9	7 members appointed by Governor	Study need for revision of tax structure
Legislative Council Committee	1955 - Final Report in 1948	House Resolution #44	Members of the Legislative Council	Study assessment of all county taxes
Legislative Council Committee	1957 - Final Report in 1957	Senate Joint Resolution #57	Members of the Legislative Council	Study reasonableness, fairness and adequacy of state privilege taxes
Legislative Council Committee	1959-Final Report in 1960	Senate Joint Resolution #61	Members of the Legislative Council	Study Municipal Tax, debt revenue structure - re: adequacy of services
Legislative Council Committee	1961 - Final Report in 1962	Senate Joint Resolution #59	Members of the Legislative Council	Study Senate Bills 430-445 regarding property taxes
Legislative Council Committee	1961 - Final Report in 1962	House Joint Resolution #52	Members of the Legislative Council	Study Administration and adequacy of tax laws - re: sufficiency, preemptions, exemptions, breadth. etc.
Legislative Council Committee	1963 - Final Report in 1963	Senate Joint Resolution #10 amended SJR #57	Members of the Legislative Council	Study enforcement and collection of taxes by Dept. of Revenue
Legislative Council Committee	1965 - Final Report in 1966	House Joint Resolution #62	Members of the Legislative Council	Study selected elements of the tax system
Legislative Council Committee	1965 - Final Report in 1966	House Joint Resolution #40	Members of the Legislative Council	Study privilege tax laws

**Selected Studies of State and Local Taxes  
1915-2004**

Name of Study Group	Year of Creation	Authority	Membership	Purpose
Legislative Council Committee	1965 - Final Report in 1966	Senate Joint Resolution #30	Members of the Legislative Council	Study problem of taxation of railroad properties
Tax Study Commission	1965 - Final Report in 1968	Public Acts of 1965, Chapter 4, 2nd extra session	25 members: 2 from each house and 21 by Governor	Examine administration of prop" tax and local revenue adequacy
Fiscal Review Committee	1969 - Final Report in 1970	House Joint Resolution #103	Members of Fiscal Review Committee	Study state privilege taxes
Fiscal Review Committee	1969 - Final Report in 1972	House Joint Resolution #39	Members of Fiscal Review Committee	Study extending sales tax to all services
Fiscal Review Committee	1970 - Final Report in 1970	Senate Joint Resolution #58	Members of Fiscal Review Committee	Study taxation of mobile homes
Fiscal Review Committee	1970 - Final Report in 1971	Senate Joint Resolution #108	Members of Fiscal Review Committee	Study state privilege taxes
Fiscal Review Committee	1972 - Final Report in 1973	Conference Report SB 2000 to extend business tax to Professionals	Members of Fiscal Review Committee	Study extending privilege taxes to professionals
Tennessee Tax Modernization and Reform Commission	1972 - Final Report 1974; Summary 1973; Interim Report 1973; Public Rpt. 1974	Public Acts 1972, Chapter 746	21 members: 3 State Officials; 18 appointed by Governor, including 4 legislators	Study education finance; state-local financial relationships; tax responsiveness to the economy; equity of tax burden
The Committee to Study the Franchise and Excise Taxes	1975 - Final Report in 1976	Public Acts 1975, Chapter 369	11 members: 6 legislators, 4 state officials, 1 appointed by Governor	Study franchise, excise tax laws; recommendations re: industrial development
Committee to Study the Petroleum Related Taxes	1977 - Final Report in 1978	Senate Joint Resolution #35	9 members: 6 legislators, 2 state officials, 1 appointed by Governor	Study taxation of petroleum products
Property Tax Committee	1978 - Final Report in 1980	House Joint Resolution #225 as amended by HJR # 15, 1979	16 members: 3 from each house; 6 local officials; 3 state officials; 1 appointed by Governor	Study property tax re maintaining local revenue

**Selected Studies of State and Local Taxes  
1915-2004**

Name of Study Group	Year of Creation	Authority	Membership	Purpose
Special Joint Legislative Task Force on State and Local Tax Structure	1983-Interim Report in 1984; Final Report in 1985	House Joint Resolution #230	14 members: 7 from each house plus provision for advisory body	Comprehensive study of state-local tax structure; effects of federal policy, state-local fiscal matters
Business Tax Reform Study Committee	1983	Governor	8 members: 6 by Governor; 1 from each House	Study state business tax structure
Joint Select Committee on Business Tax	1999- Final Report in 1999	Public Acts of 1999, Chapter 406	15 members: 7 Senators and 8 House Members	Study and monitor implementation of PC 406 and report recommendations to General Assembly

**TACIR Reports and Studies  
on Tennessee's Tax System**

**1981-2003**

**TACIR Reports and Studies on Tennessee's Tax System  
1981-2004**

Date of Report	Name of Report	Type of Report
December 1981	An Analysis of Existing and Alternative Methods of Funding State and Local Governments	Staff Information Report
January 1982	The Property Tax in Tennessee, Issues of Reform	Issue Paper
June 1982	Utility Personal Taxation: Parity or Privilege?	Issue Paper
December 1982	Local Government Finance in Tennessee	Staff Information Report
July 1983	Centrally Assessed and Locally Assessed Property: Valuation and Assessment	Staff Information Report
September 1983	Financing the Tennessee Foundation Program: Measures of Local Taxpaying Ability	Information Bulletin
February 1984	Maintaining Full Value Property Assessment: The Need for a Current Value Index	Information Bulletin
March 1984	Property Tax Modernization in Tennessee	Commission Report
March 1984	A Comparison of Effective Property Tax Rates for Investor- Owned Utilities and Cooperatives with Municipally- Owned Electric Systems	Information Bulletin
April 1984	Improvement in Property Tax Equity: Results of the 1983 Appraisal/Sales Ratio Study	Information Bulletin
June 1985	Revenues and Expenditures of Local Governments in Tennessee: Trends and Projections	Information Bulletin
June 1985	Gasoline Tax Apportionment between State and Local Governments and Distribution to City and County Governments	Information Bulletin
September 1985	Analysis of the Distribution of Motor Fuel Taxes to City and County Governments	Information Bulletin
January 1986	Local Burdens in Tennessee	Information Bulletin
April 1986	The Local Sales in Tennessee	Information Bulletin

**TACIR Reports and Studies on Tennessee's Tax System  
1981-2004**

Date of Report	Name of Report	Type of Report
June 1986	A Distribution Analysis of the Gasoline/Gasohol Tax for City and County Governments and by County Area	Information Bulletin
October 1986	Property Tax Inequality in Tennessee: Analysis of Appraisal Ratio Studies	
November 1989	Tax Competitiveness: Tennessee Compared with Other States	Staff Information Report
March 1992	Money Magazine Compares State and Local Tax Burdens on "Typical" Family: Tennessee and the Southeastern States	Tax Brief
September 1992	Property Tax Equivalency to One-Half Cent Increase in State Sales Tax for Education Funding	Tax Brief
June 1993	Family Tax Burdens in Tennessee: A Comparative Analysis	Staff Research Brief
February 1994	Tourism, Travel and Taxes in Tennessee	Staff Research Brief
July 1996	Family Tax Burdens in Tennessee	Staff Research Brief
March 1997	Corporate Taxes and the Business Climate in Tennessee	Staff Research Brief
January 1998	Competitive Edge: The Tax and Business Climate in Tennessee	Staff Information Report
March 1998	Understanding Tennessee's Tax System: Problems and Issues	Staff Information Report
March 1998	The Evolution of Tennessee's Economy and its Relationship to the State Revenue System	Staff Information Report
April 1998	National Perspectives on Tennessee Taxes	Staff Information Report
January 1999	Financing Tennessee Government in the 21 <sup>st</sup> Century	Commission Report
May 1999	Sales Tax on Food: Targeting Relief to the Working Poor and Elderly Poor	Staff Information Report
January 2000	Taxation of Services: Tennessee Compared to Contiguous States	Staff Information Report
March 2000	State Shared Taxes in Tennessee	Staff Information Report



**TACIR Reports and Studies on Tennessee's Tax System  
1981-2004**

Date of Report	Name of Report	Type of Report
February 2002	The Citizens' Guide to the Tennessee Budget	Commission Report
February 2002	The Local Government Finance Series: The Local Property Tax in Tennessee, Volume I	Staff Information Report
March 2002	How Does Tennessee's Budget Work? Volume 1 Issue 2	Fast Facts
March 2002	Understanding Budget Growth, Volume 1 Issue 3	Fast Facts
April 2002	An Analysis of the Fiscal Structure of Non-Income Tax States	Commission Report
April 2002	Paying for Growth: General Assembly Authorizations for Development Taxes and Impact Fees	Staff Research Brief
April 2002	The sales Tax "Bite" in Tennessee Approaches One and One-half Times the National Average, Volume 1 Issue 5	Fast Facts
May 2002	The Local Government Finance Series: Local Option Sales Tax, Volume II	Staff Information Report
August 2002	The Local Government Finance Series: Miscellaneous Local Taxes and Fees, Volume III	Staff Information Report
February 2003	The Structure of State Taxes in Tennessee: A Fiscal Primer	Staff Information Report

# TACIR Members

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Representative Randy Rinks, Chairman  
Mayor Tom Rowland, Vice Chairman  
Harry A Green, Executive Director

## Legislative

Senator Mae Beavers  
Senator Ward Crutchfield  
Senator Jo Ann Graves  
Senator Mark Norris  
Representative Tre Hargett  
Representative Kim McMillan  
Representative Randy Rinks  
Representative Larry Turner

## Statutory

Representative Tommy Head, Chairman, Finance Ways & Means Committee  
Senator Douglas Henry, Chairman, Finance Ways & Means Committee  
Comptroller John Morgan

## Executive Branch

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## Municipal

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Sharon Goldsworthy, Mayor of Germantown  
Bob Kirk, Alderman, City of Dyersburg  
Tom Rowland, Mayor of Cleveland

## County

Nancy Allen, Rutherford County Executive  
Jeff Huffman, Tipton County Executive  
Ken Yager, Roane County Executive  
Richard Venable, Sullivan County Executive

## Private Citizens

David Coffey, Oak Ridge  
Thomas Varlan, Knoxville

## Other Local Officials

Brent Greer, TN Development District Association  
Vacant, County Officials Association Tennessee