

**Table 9. Local Taxes, Fiscal Year 2016-17.**

<b>Tax</b>	<b>Counties</b>	<b>Percent</b>	<b>Metro</b>	<b>Percent</b>	<b>Cities</b>	<b>Percent</b>	<b>Total</b>
Property Tax	\$ 3,452,521,383	63.1%	\$ 984,760,218	18.0%	\$ 1,036,961,442	18.9%	\$ 5,474,243,043
Local Option Sales Tax	194,331,617	7.5%	76,922,925	3.0%	2,322,729,992	89.5%	2,593,984,533
Business/Gross Receipts Tax	90,988,572	41.8%	36,795,918	16.9%	90,057,863	41.3%	217,842,353
Hotel/Motel Tax	71,894,866	36.6%	85,992,284	43.7%	38,736,936	19.7%	196,624,086
Wheel Tax	141,085,918	80.3%	32,685,405	18.6%	1,900,617	1.1%	175,671,940
PILOTs - Except TVA	59,336,337	48.7%	6,834	0.0%	62,550,337	51.3%	121,893,508
Other	26,220,146	79.1%	1,102,718	3.3%	5,832,105	17.6%	33,154,969
Litigation Taxes	32,737,512	98.9%	206,903	0.6%	171,588	0.5%	33,116,003
Adequate Facilities/ Development Tax	21,092,686	99.6%	85,000	0.4%	-	0.0%	21,177,686
Restaurant Tax	-	0.0%	-	0.0%	8,197,960	100.0%	8,197,960
Local Amusement Tax	35,048	0.6%	-	0.0%	6,278,606	99.4%	6,313,654
<b>Total</b>	<b>\$ 4,090,244,085</b>	<b>46.0%</b>	<b>\$ 1,218,558,205</b>	<b>13.7%</b>	<b>\$ 3,573,417,447</b>	<b>40.2%</b>	<b>\$ 8,882,219,736</b>

Source: Tennessee Comptroller of the Treasury (Local Government Audits), Tennessee Department of Revenue.