

Item #: \_\_\_\_\_

Moved by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Prepared by: Wanda Richards

Reviewed by: Kim Koratsky

RESOLUTION TO AMEND RESOLUTION NO. 31, ADOPTED JUNE 21, 2011, TO ALLOCATE INCOME FROM THE MOTOR VEHICLE TAX (WHEEL TAX) TO ALL SCHOOL DISTRICTS WITHIN SHELBY COUNTY ON THE BASIS OF THE WEIGHTED FULL TIME AVERAGE DAILY ATTENDANCE (WFTADA) FOR SCHOOLS. RESOLUTION SPONSORED BY COMMISSIONER VAN TURNER.

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WHEREAS, Resolution No. 7 was adopted on October 12, 1987, and October 26, 1987, to establish that the income from the Motor Vehicle Tax (Wheel Tax) would be dedicated exclusively to repayment of the County's bonded indebtedness; and

WHEREAS, Resolutions Nos. 40 and 40A were adopted on August 27, 2001, to increase the Wheel Tax and to provide that one-half of collections be allocated to the County's Debt Service fund for repayment of the County's bonded indebtedness and one-half be allocated to schools in accordance with the ADA (Average Daily Attendance) provisions of state law; and

WHEREAS, Resolution No. 63A was adopted on June 25, 2007, to amend the allocation of Wheel Tax collections to designate one-half to the County's Debt Service Fund for repayment of the County's school bonded indebtedness and one-half for school operations, capital needs, or repayment of the County's school bonded indebtedness; and

WHEREAS, Resolution No. 31 was adopted on June 21, 2011, to provide that up to 100% of the collections from the Wheel Tax be allocated to school operating costs

and the remainder for repayment of the County's bonded indebtedness for school debt;  
and

WHEREAS, The allocation of the income collected from the Wheel Tax should be amended to provide that 100% shall be allocated for schools.

WHEREAS, The actual amount provided for school operating costs shall be the total revenue budgeted in the Education Fund less actual revenue collected, excluding the Wheel Tax.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That Resolution No. 31, adopted June 21, 2011, is hereby amended to provide that 100% of the collections from the Wheel Tax shall be allocated to schools to be distributed to all school districts within Shelby County per the Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) effective July 1, 2016. **If the actual annual tax revenue collected for public education purposes exceeds the total revenue budgeted in the Education Fund, including the Wheel Tax, then the excess funds shall be held in a reserve fund to be reallocated at the discretion of the Shelby County Board of Commissioners..**

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, Section 2.06(B).

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Mark H. Luttrell, Jr.  
Shelby County Mayor

Date: \_\_\_\_\_

ATTEST:

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Clerk of County Commission

ADOPTED: \_\_\_\_\_