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Adequate facilities tax put on slow track

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by Lesli Bales-Sherrod
of The Daily Times Staff



An adequate facilities tax requested by the Blount County Commission won't be voted on this year.

The House of Representatives' Local Government Subcommittee voted unanimously Tuesday to send the bill -- along with 14 others asking for adequate facilities taxes, impact fees and the like -- to the Tennessee Advisory Commission on Intergovernmental Relations, Blount County's three legislators said in a conference call.

Any similar bills introduced from this point until the end of the session also will be sent to TACIR, they added.

"We would have preferred to work this bill this year," said Rep. Doug Overbey, R-Maryville. "We know the County Commission would like to have had it handled and resolved this year."

The bill, if approved by the legislature and then by County Commission with a two-thirds majority vote, would have levied a tax of \$1 per square foot on new homes and 50 cents per square foot on new commercial buildings. The tax would have applied only to buildings outside the Maryville and Alcoa city limits.

Instead, TACIR will study giving broader taxing authority to local and county governments and will report their findings to the legislature by Jan. 15, explained Rep. Joe McCord, R-Maryville.

"This was not just aimed at Blount County or Rutherford County," Overbey stressed, adding that Rep. Randy Rinks, who made the motion to send the bills to TACIR, included a bill he sponsored himself.

TACIR will be looking at several options, the legislators said. The organization -- which is made up of representatives from the executive and legislative branches of state government, county and municipal governments and the public -- could suggest the state allow local and county governments to opt into such taxes with a two-thirds vote, like they did with the wheel tax several years ago.

Or it could suggest the state put a "trigger mechanism" in for high-growth counties,

allowing counties to opt into such taxes when they hit a certain growth rate.

Either way, TACIR first will study the tax rates of the cities and counties asking for such taxes to ensure they are taking advantage of the existing tax structure -- such as local option sales tax -- before passing the burden onto others, the legislators added. And any funds raised by the taxes may be dedicated to capital projects only, like building new schools.

“There are just a lot of questions,” McCord said. “They wanted uniformity.”

Allowing local and county governments to have broader taxing authority would keep them from coming to the legislature, seeking private acts. And that, in turn, would keep legislators from having to choose sides.

“One problem is when a legislative delegation gets split on these issues,” McCord explained. “I know a lot of us are tired of having to pick sides on personal issues when delegations aren't unified.”

That was not, however, a problem with the Blount County bill. McCord and Overbey co-sponsored the bill in the House while Sen. Raymond Finney, R-Maryville, sponsored it in the Senate.

“This takes any action of the Senate this year as well,” Finney noted.

McCord and Overbey said they asked Rinks, who also chairs TACIR, to let them know when hearings on the Blount County bill will be held so that they can be there to answer questions.



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The Daily Times
307 East Harper Ave.
Maryville, TN 37804

Mailing Address:
PO Box 9740
Maryville, TN 37802-9740

Phone: 865-981-1100
Fax: 865-981-1175

