



April 02, 2025

State Revenue, Funding and Grants

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Reference Number: CTAS-540

A state fund through which most of the statewide programs are financed is the solid waste management fund. It is funded in part through a state surcharge of 90 cents on each ton of municipal solid waste received at all facilities or incinerators. T.C.A. § 68-211-835. Additionally, the state solid waste management fund receives revenue from a pre-disposal fee of \$1.35 per tire collected by dealers upon the sale of a each new tire in this state (beginning July 1, 2014 counties can choose to receive \$1.00 of this fee directly from the department of revenue if they choose not to enter into tire grant contracts with TDEC). Counties, municipalities, and solid waste authorities may be able to receive grants from the fund for such activities as planning assistance (T.C.A. § 68-211-823), programs to establish or upgrade statutorily-required convenience centers (T.C.A. § 68-211-824), recycling (T.C.A. § 68-211-825), education (T.C.A. § 68-211-847), and waste tire collection and disposal (T.C.A. § 68-211-867). Additionally, the Department of Environment and Conservation, from available funds in the solid waste management fund, may directly or through contract, investigate and clean-up unpermitted waste tire disposal sites. T.C.A. § 68-211-831.

In 2015 the General Assembly enacted the Tire Environmental Act to establish a fee on each purchase of a new motor vehicle. The fee is administered by TDEC and is intended to be used for tire environmental programs, including local grants, subsidies or loans. This fee does not impact the existing pre-disposal fee on the sale of tires for which counties receive \$1 per tire for the processing of waste tires.

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