Fiscal Research Center

AN INITIAL EVALUATION OF A PROPOSED STATEWIDE EDUCATION SALES TAX

John W. Matthews, David L. Sjoquist, and William J. Smith

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Georgia State University

Andrew Young School of Policy Studies

In-Person: 14 Marietta Street NW, Atlanta GA 30303 Email: frc@gsu.edu URL: frc.aysps.gsu.edu

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1. Introduction

In the 2004 General Assembly session, a Georgia Constitutional amendment (HR 1264) was introduced that would eliminate the ad valorem (property) tax for school purposes. The amendment would allow the school property tax to continue for one year, but only for the purpose of retiring outstanding debt. The proposed amendment called for a state sales tax for education. The Education Sales Tax rate could not exceed 3 percent. Furthermore, each of the exemptions allowed under the current sales tax would be eliminated for the Education Sales Tax unless the General Assembly voted to retain it.

The legislation did not pass, but is expected to be introduced in the 2005 session. This report explores issues that are that relevant to the proposal to substitute a statewide sales tax (Education Sales Tax) for the property taxes used by schools and to fund schools entirely through state funds. The report is a revision of a memorandum on this topic prepared in February 2004 by the Fiscal Research Center.

The proposed amendment would do two things:

1) substitute a sales tax for school property taxes;

2) make financing of education a completely state function.

One unanswered issue is what will be the formula for allocating state funds to school districts. Currently, the state funds education through the Quality Basic Education (QBE) formula, which allocates most of the state funds on an equal per weighted student basis. (There are some categorical grants and an equalization grant that are not allocated on an equal per student basis.) With the state assuming control over all funding, the formula for allocating funds could change. For example, an adjustment for differential cost of providing education could be added. However, for the purposes of this report we assume that the state will use the revenue from the Education Sales Tax to fund education on an equal per student basis.

This memorandum discusses some of the issues associated with the proposal. Where feasible and appropriate, we have included empirical analysis of the issue.

Please note that the purpose of the original memoranda was to provide an initial analysis of the proposal. Given the timing, it was not possible to develop very

precise estimates of some of the effects. Thus, the estimates should be taken as first approximations.

2. Required Sales Tax Rate

Table 1 presents estimates of the statewide Education Sales Tax rate required to replace all of the property taxes levied by local school systems. We present three estimates. The first is based on a sales tax that uses the same tax base as the state, i.e., all exemptions that currently exist will apply to the Education Sales Tax. The second is based on the assumption that there will be no exemption for food for home consumption.

TABLE 1: ESTIMATED SALES TAX RATE REQUIRED TO REPLACE SCHOOL AD VALOREM TAXES

Year	School Ad Valorem Taxes	Sales Tax (all current exemptions apply)		Sales Tax (no food exemption)		Sales Tax (eliminating most exemptions)	
		Base	Required Sales Tax Rate	Base	Required Sales Tax Rate	Base	Required Sales Tax Rate
2002	$3,933.2 million[1]	$115,522.1 million	3.40%	$129,493.4 million[3]	3.04%	$187,728.0 million	2.10%
2003	$4,275.1 million[2]	$124,797.1 million	3.43%	$138,532.1 million[4]	3.09%	$201,033.1 million	2.13%

[1]Calculated using the property tax base and reported millage rate for every school district and a collection rate of 98 percent.
[2]Assumes an increase of 8.69 percent over 2002; 8.69 percent is the average annual increase in school property tax levies between 1995 and 2002. Note the annual increase actually increased later in the period.
[3]Based on local sales tax distributions from the Department of Revenue.
[4]Assumes that local sales tax base increased at the same rate as the state sales tax revenue between FY2002 and FY2003, i.e., 6.98 percent.

The third is based on the state base except that most of the sales that are currently exempted are included in the base. Estimates of the value of exemptions are based on reports from the Fiscal Research Center (Walker 1998; Sjoquist et al. 2002). Estimates were not available for all exemptions, and certain exemptions were not dropped. In particular, we assumed that the following exemptions would remain: rental of rooms and lodging for more than 90 days, sales to governments, casual sales

of personal property, credit allowances for trade-ins on property, and sales of raw material used in manufacturing.

It appears that an Education Sales Tax rate of 3 percent, if many of the current exemptions do not apply to the Education Sales Tax, will generate sufficient revenue to replace the property tax currently collected for education purposes.

3. Relative Magnitude of the Property Tax Reduction

About 55 percent of property taxes collected in Georgia are for education purposes (Rubenstein and Sjoquist 2003). Thus, if the proposed amendment were adopted, there will be a large reduction in property taxes.

4. Taxes on Businesses

About 57 percent of the property tax is paid by non-residential property owners (including apartment owners)(Georgia Department of Revenue 2004), while it is estimated that about 36 percent of the sales tax is paid by businesses (Ring 1999). This is not the same as who bears the burden of the tax. For example, these numbers do not consider whether the property tax on rental property is passed on to renters in the form of higher rents. However, the implication is that a shift from the property tax to the sales tax will reduce the taxes paid by businesses.

5. Revenue Generated versus Funds Received by School Districts

If a state-level Education Sales Tax were imposed and revenue distributed by the State to school systems, some districts would "export" revenue and others would "import" revenue. A district that exported revenue is one that would pay more in Education Sales Tax than it receives in education funding from the Education Sales Tax. A district that imported revenue is one that would pay less in Education Sales Tax than it receives in education funding from the Education Sales Tax.

The exact data needed to show the extent of the redistribution among school systems are not available. The values of the sales tax base for independent school

systems are not known, and thus we use counties as the unit of analysis. Furthermore, as noted above, we do not know the formula by which the Education Sales Tax revenue will be allocated. For this analysis, we assume the allocation will be on an equal per full time equivalent (FTE) student basis. Furthermore, since we do not know how much revenue would be generated for each county from the elimination of the exemptions other than food for home consumption, we assume the Education Sales Tax will apply to the current sales tax base plus food for home consumption.

We estimate that if the Education Sales Tax replaced the property tax for education, then the state grant per FTE would amount to about $2,673 in 2002. Counties that have an Education Sales Tax potential greater than $2,673 per FTE (i.e., a 3.04 percent sales tax would raise more revenue than $2,673 per FTE in that county) would contribute more in sales taxes than they would receive under the assumed distribution plan. Districts that have a lower potential for generating Education Sales Tax revenues would contribute less than $2,673 per FTE.[1] Counties that receive more education funding from the Education Sales Tax than they would generate locally are referred to as "revenue importers" and those counties that generate more in Education Sales Tax dollars than they would receive are referred to as "revenue exporters."

One way of showing which counties gain and which lose is to compare the county's percentage of total state education funding from the Education Sales Tax to the county's percentage of the total state Education Sales Tax revenue. Thus, counties with a larger percentage of the state education funding than of the state Education Sales Tax revenue will be importers of revenue, while counties with a smaller percentage of the state education funding than of the state Education Sales Tax revenue will be exporters of revenue. Map 1 and Charts 1 and 2 (and Appendix Table A-1) compare for each county the sales tax revenue generated and new school aid received.

[1] We refer to counties here because they are the level at which sales tax generation data is kept. We have incorporated independent school district FTEs to county FTEs wherever they exist.

MAP 1: COUNTIES THAT EXPORT AND IMPORT TAX REVENUE ASSUMING EQUAL SALES TAX DISTRIBUTION FOR EDUCATION

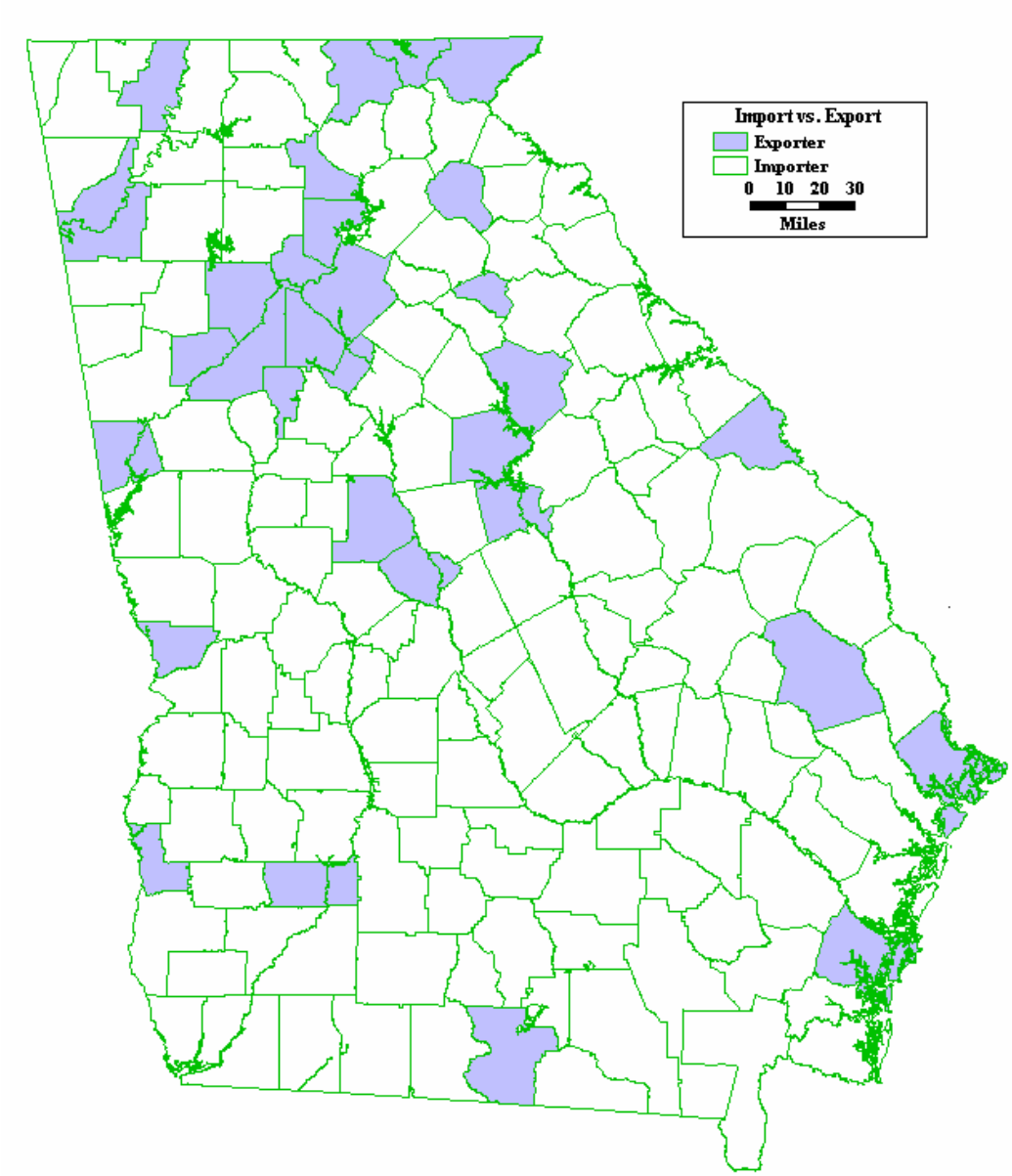


CHART 1: SIZE OF POSSIBLE CHANGES: FLAT SALES TAX DISTRIBUTION

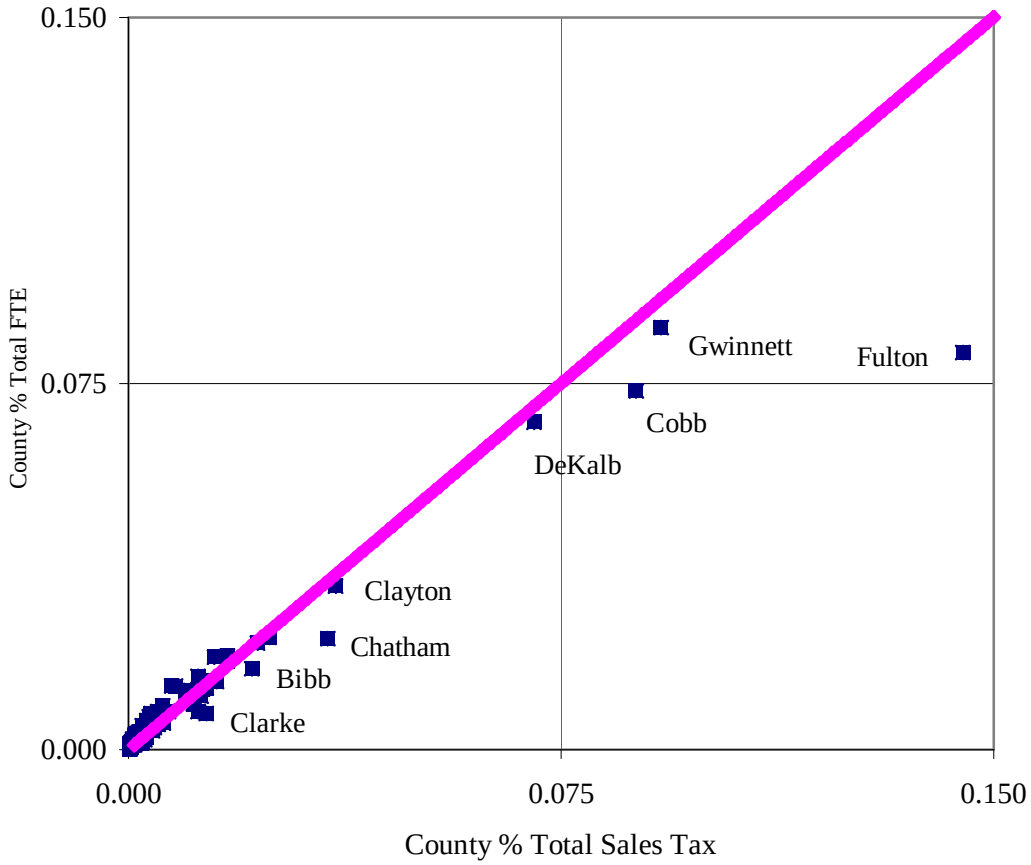
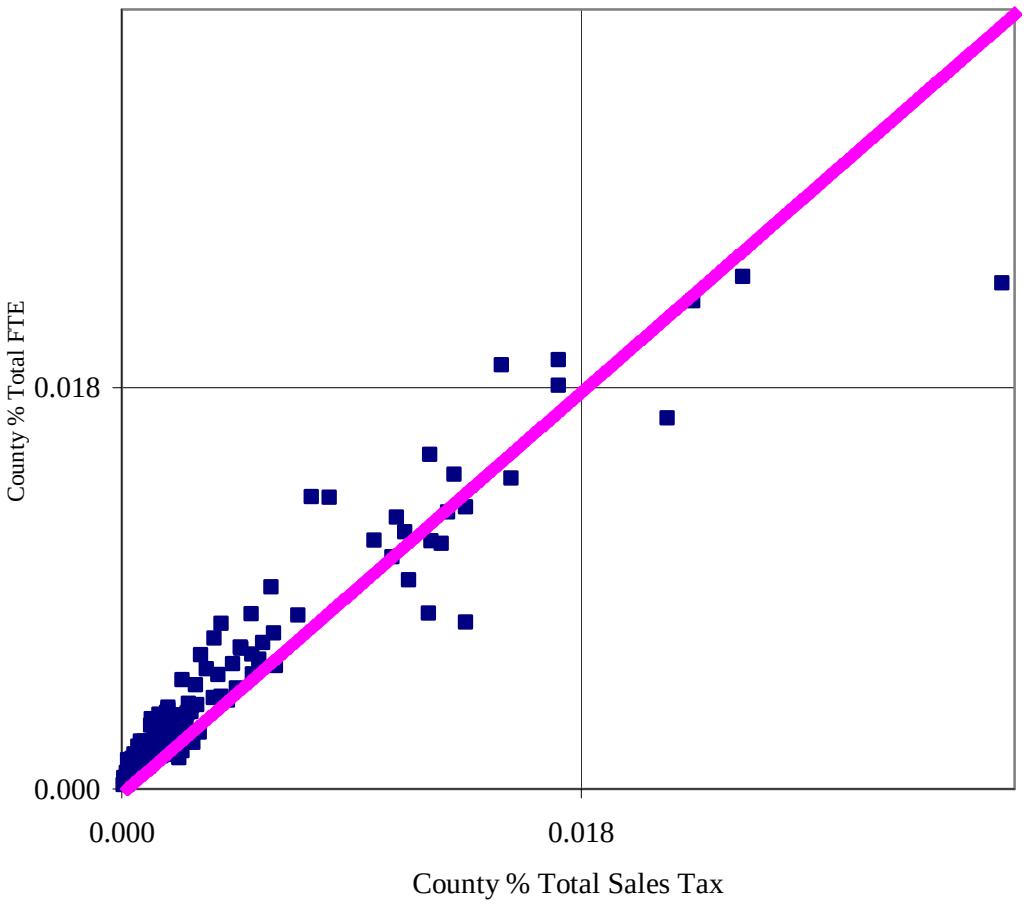


CHART 2: SIZE OF POSSIBLE CHANGES: FLAT SALES TAX DISTRIBUTION



Map 1 depicts tax importing and exporting counties. Map 1 shows that, in general, urban counties will generate more Education Sales Tax dollars than they receive back from the state education funding finance by the Education Sales Tax (i.e., urban counties will be net exporters of the Education Sales Tax). Rural counties, in general, will receive more funds than they generate under the Education Sales Tax.

In Chart 1 (and Chart 2), each dot represents a county, and a point on the diagonal line graphically represents a county that would hypothetically generate and receive exactly $2,673 per FTE (i.e., a point that represents a county that would receive exactly the amount collected in Education Sales Tax per FTE). If a county appears above the diagonal line, it will receive higher state funding from the sales tax system than it would generate in an Education Sales Tax. A county that falls below the diagonal line is estimated to receive lower state funding than would be generated in that county from the Education Sales Tax. The vertical distance from the line measures the magnitude of the exporting or importing of revenue.

Chart 1 indicates that Fulton County (including that part of the Atlanta school district in Fulton County) would be the biggest exporter of Education Sales Tax revenues, receiving less than half of the education funding that would be generated in sales tax. Additionally, Cobb, DeKalb, Gwinnett, Clayton, Clarke, Chatham and Bibb Counties are all relatively populous areas that will generate more in sales tax revenues than they would receive in education funding from the state.

Chart 2 focuses on the counties at the middle and lower end of Chart 1 (near the origin) and is included for ease of viewing. Chart 2 shows that among counties that would receive a moderate share of the state's education funding, there are counties that would receive substantially less funding for education than they generate in revenues under the Education Sales Tax. Most of the counties that are expected to receive more in new school aid than they generate in revenues are the smallest counties

Overall, it can be expected that moving to a statewide Education Sales Tax will lead to revenue outflow from the largest counties. Of the moderately sized counties, the effect is mixed. Some will receive more school aid than the revenue

that would be generated in the county, while others will generate more revenue than they receive. Most of the smallest counties will receive more in school aid than they will generate under the Education Sales Tax.

Table A-1 (see Appendix) contains the data use to construct Charts 1 and 2 and Map 1. Table A-1 also shows the estimated difference (in dollars) between the Education Sales Tax revenue that would be generated in each county and what the county would receive in new school aid.

Note again, the above analysis assumes that the revenue will be allocated on an equal FTE basis. This does not account for differences in the allocation based on the specific programs that students are in (as QBE now does), or for possible differences in allocation based on differences across systems in the cost of providing education.

6. Current Spending per FTE versus Spending Under the Education Sales Tax

In this section we examine how current spending per FTE in each school district compares with the level of revenue expected under the Education Sales Tax. This is the same as considering how the revenue that is locally generated by school districts with their local property tax bases and self determined tax rates compares to what each district would be allocated under the Education Sales Tax.[2] We address the issue of total state funding under the assumption that there will be no local funding of education.[3]

Local levels of property taxation for schools vary widely across the state. If all local sources of school funding were eliminated and funds replaced with state revenues (i.e., by the Education Sales Tax) and the total state funds (i.e., current state

[2] Here we can consider school districts since property tax records are available for districts.
[3] Some districts rely on a local sales tax and other taxes in addition to property taxes.

education funds and the funds from the new Educational Sales Tax) were distributed equally based on FTE, then each system would have received $6,762 per student in 2002.

Table 2 contains six low-spending school systems which would receive more state aid then they are currently spending and six high-spending school systems that would receive less than they are currently spending. Table 2 shows that districts currently spending more on education would have to substantially reduce their current spending (for the Decatur school district by as much as a third). This could have substantial effects on school systems that are well above and below the state average in spending per FTE. For example, large reductions in funding may result in staff reductions or larger class sizes. Additionally, the sizes of the revenue losses are large as compared with the revenue gains for individual school districts. This would represent both a severe funding shock and a substantial loss of local control in school finance.

TABLE 2: ESTIMATE OF EDUCATION SPENDING CHANGES IF SALES TAX REVENUE IS ALLOCATED EQUALLY (TOP AND BOTTOM 6 DISTRICTS)

	Revenue/FTE	Fed/FTE	S state & local/SFTE	+/-
Six Lowest				
Chicamauga	4,798	277	6,762	1,964
Trion	4,950	427	6,762	1,811
Long County	4,714	1,000	6,762	2,047
Jones County	5,287	498	6,762	1,475
Berrien County	5,109	1,121	6,762	1,653
Pike County	5,491	434	6,762	1,270
Six Highest				
Decatur	11,454	2,453	6,762	(4,693)
Atlanta	10,478	1,137	6,762	(3,717)
Baker County	10,278	2,912	6,762	(3,516)
Fulton County	9,497	370	6,762	(2,735)
Dalton	8,887	646	6,762	(2,126)
Greene County	8,556	1,329	6,762	(1,794)

Data presented in Table 2 illustrates the magnitude of the change in total funds available. Map 2 compares the allocation of Education Sales Tax (assuming an equal per FTE allocation) to current school property taxes. While many school systems generate local revenue from non-property tax sources, property taxes are the major source of local revenue.

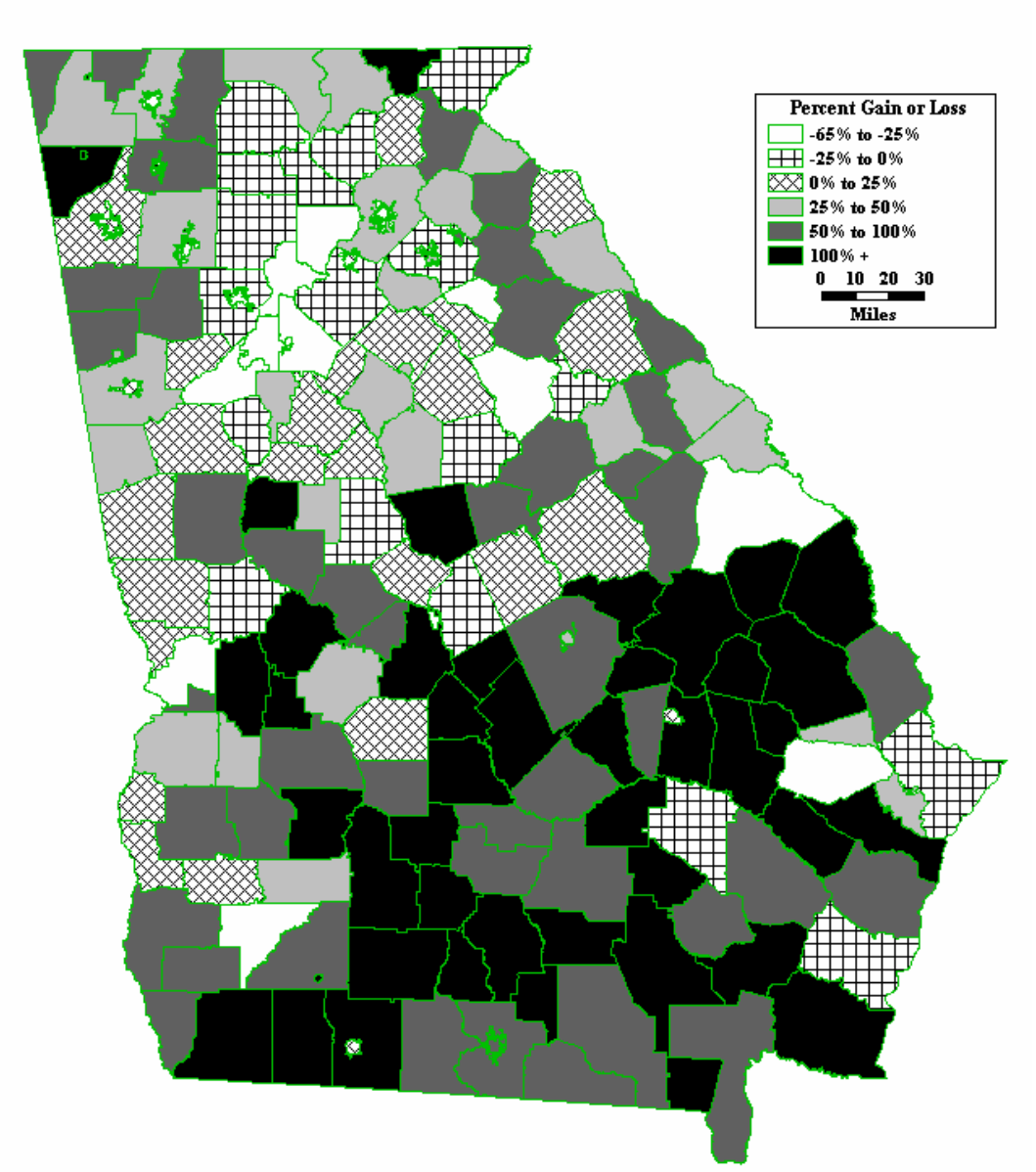
Map 2 shows the relative size of the gains and losses in school district funding with an equal distribution of statewide Education Sales Tax revenue (based on FTE) as compared with the current locally administered property tax. Similar to Map 1, districts that are expected to see their revenue decline under the Education Sales Tax from the current level are contained predominantly in large cities or urban and suburban areas across the state. (Table A-2 in the appendix provides the data used to construct Map 2).

7. Change in Tax Burden by County

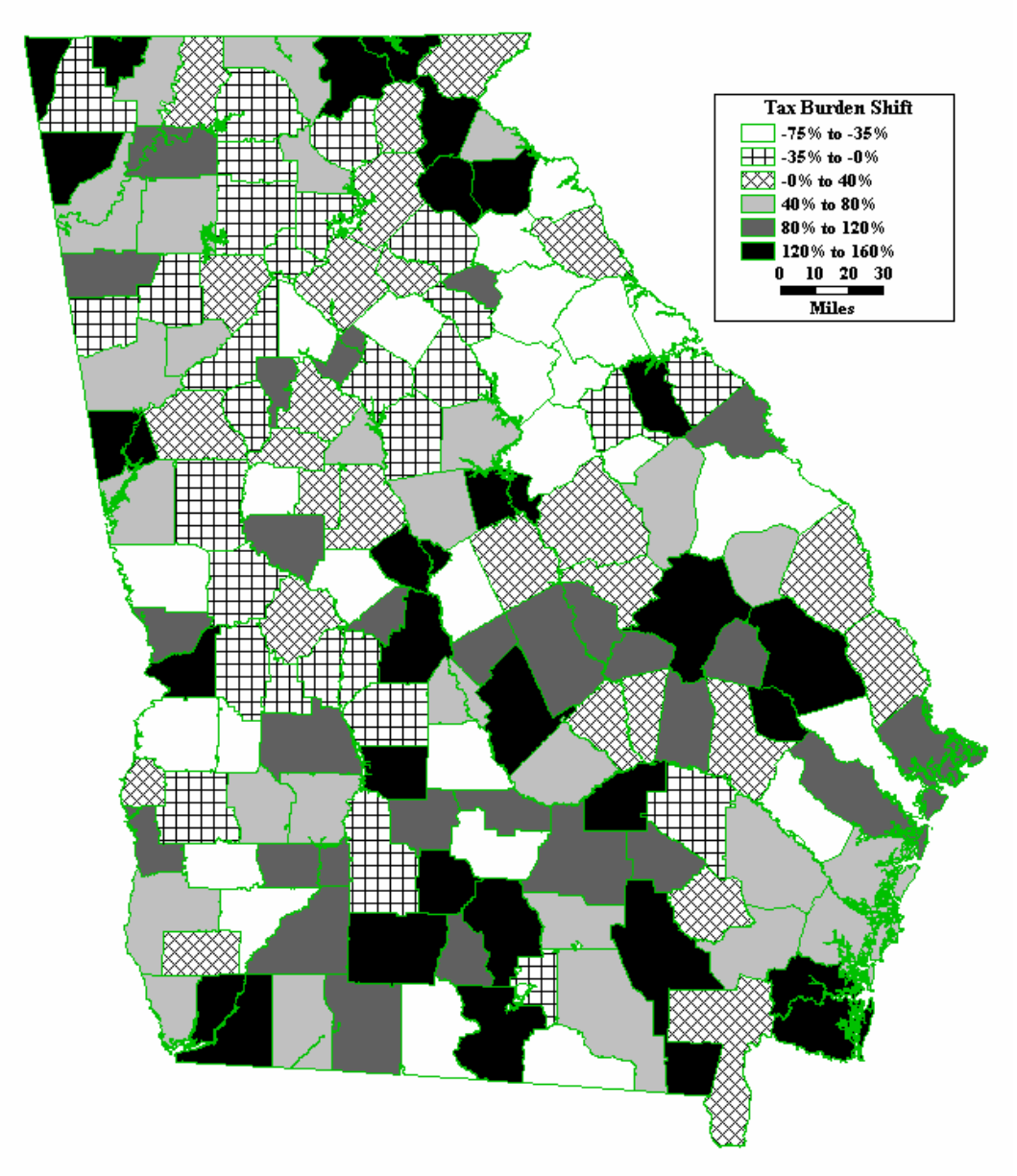
Changing the funding source for education from the property tax to the Education Sales Tax will change the local tax burden. Some counties produce more revenue for schools with the current local property taxes than would be generated in the county under a statewide Education Sales Tax that is revenue neutral (at the state level). Other counties would produce more revenues under the proposed Education Sales Tax than they currently raise from the property tax.

Map 3 shows those counties with potentially reduced tax burdens (i.e., the increase in sales taxes will be less than the reduction in property taxes) and counties with increased tax burdens. Notice that the relative burdens are reduced in most of the urban counties. Urban counties, like Fulton, generate larger amounts of property tax because of their relatively large property tax bases and high millage rate. However, even though urban counties have large sales tax bases relative to rural areas, the urban counties still generate more revenue under the property tax than they would under the proposed Education Sales Tax. As a consequence, the average urban resident would pay less total tax and the average rural resident would pay more tax if the current local contribution to education were entirely replaced with an Education Sales Tax.

MAP 2: GAINS AND LOSSES – LOCAL PROPERTY TAX REVENUE VS. DISTRIBUTED SALES TAX REVENUE



MAP 3: SCHOOL TAX BURDEN SHIFT WITH CHANGE FROM LOCAL PROPERTY TAX TO STATE-WIDE SALES TAX



8. Federal Deductibility

Property taxes are deductible for federal income tax purposes while sales taxes are not. We estimate that the shift from a property tax to a sales tax will result in an increase of $345 million in federal income taxes paid by Georgians. Also, homeowners will pay an estimated additional $40 million in state income tax because of the reduced deductions.

9. Senior Citizen Exemptions

Some school districts provide an exemption for senior citizens from the school portion of the property tax. However, under the Education Sales Tax senior citizens would have to pay the new Education Sales Tax on all their taxable purchases. Thus, the effect of a shift to an Education Sales Tax will be to significantly increase taxes paid by senior citizens in those counties.

10. Exemptions

The proposed Constitutional amendment eliminates all existing exemptions. This raises two issues:

- The legislature will be required to vote in order for a current exemption to apply to a sale under the Education Sales Tax. However, the current exemptions were adopted as the result of political decisions, and it should be expected that there will be efforts made to apply the existing exemptions to the Education Sales Tax. To the extent that the existing exemptions apply to the Education Sales Tax, the tax rate required to replace the property tax will be higher. The maximum Education Sales Tax rate is set at 3 percent, which we estimate would be insufficient to totally replace education property taxes unless many of the exemptions do not apply to the Education Sales Tax.

- States are currently engaged in a process, known as the Streamlined Sales Tax Project, to bring greater uniformity to sales taxes across the country. The SSTP calls for a uniform sales tax base within the state. Allowing an exemption for the state 4 percent sales tax but not for the Education Sales Tax would compromise Georgia's potential participation in the SSTP effort.

11. Tax Incidence

The distribution of tax burden across income levels differ by taxes. A report from the Institute on Taxation and Economic Policy (2003) (ITEP) provides estimates of the distribution by income level of the state sales and property tax for Georgia. Table 3 indicates that in Georgia the sales tax is more regressive than the property tax, i.e., the effective tax rate (tax burden divided by income) on low income households relative to high income households is much higher for the sales tax than for the property tax.

The sales tax tends to be more regressive because:

- ? Wealthier individuals tend to purchase items not subject to the sales tax (e.g., services);
- ? Wealthier individuals are more likely to take advantage of the favorable tax treatment afforded to goods purchased online or from a catalogue;
- ? Wealthier individuals are more likely to save, effectively sheltering this income from the sales tax.

TABLE 3: GEORGIA'S EFFECTIVE TAX RATES BY INCOME GROUPING

Income Group	Income	Effective Sales Tax Rate	Effective Property Tax Rate
Lowest 20%	< $15,000	4.6%	2.9%
Second 20%	$15,000-$20,000	4.0%	2.1%
Third 20%	$20,000-$41,000	3.4%	1.8%
Fourth 20%	$41,000-$69,000	2.9%	1.7%
Next 15%	$69,000-$142,000	2.1%	1.9%
Next 4%	$142,000-$281,000	1.4%	1.8%
Next 1%	>$281,000	0.7%	0.8%

*Considers only individuals and families; ignores the burden of taxes on businesses.

12. Tax Fairness

Property taxes are perceived to be less fair than a sales tax, due largely to errors in property assessment. For example, two individuals who purchase the same consumer good will pay the same sales tax. But two individuals who own similar

houses may have different assessed values and hence pay different amounts of property tax. Shifting to an Education Sales Tax increase the fairness.

13. Local Non-Property Tax Revenue

Not all tax revenue collected by local school systems comes from property taxes. For example, there are 8 counties in which the school systems (including two independent systems) levy a 1 percent sales tax. Consideration needs to be given to how these local revenue sources will be treated. The authority to levy the sales tax was obtained through local Constitutional amendments. An attorney would have to address how to handle that Constitutional authority.

14. Debt

Fifty school systems currently have bonds outstanding. To the extent that these bonds are backed by local property taxes, a potential issue arises if local property taxes are eliminated (i.e., the violation of bond covenants). In addition, schools may have made other long-term financial agreements, such as lease-purchase agreements that will have to be financed. While not backed by local property taxes, these commitments do suggest that consideration be given to how they will be financed.

The proposed amendment allows school districts to use one year of property tax revenue to fund this debt. It will be important to determine whether that revenue will be sufficient for all districts to pay off their debt.

15. Exporting of Taxes

To some extent, both the property tax and the sales tax are exported to non-residents of Georgia. For example, manufacturers probably pass on part of their property taxes in the form of higher prices that are paid by non-residents. Sales taxes are paid in part by visitors from outside the state. Thus, to some extent, the costs of education would be exported whether we use the property or sales tax. The relative share of either tax that is exported is, however, currently unknown.

16. Economic Incentives

Economic incentives will be altered with a substitution of a sales tax for a property tax. An increase in the sales tax will increase the cost of goods and some services, thus encouraging increased saving. The increase in the sales tax rate will result in an increase in cross-border shopping, i.e., Georgia residents who live near the state border will find it beneficial to do some of their shopping in other states. The reduction in property taxes will increase the net returns to investment in physical capital and reduce the cost of housing, thereby increasing investment in property. There are no expected macroeconomic effects, however, since the total revenue generated remains the same with the property and sales tax.

17. Equalization of Expenditures per Student

State financing of education will result in a substantial equalization of spending per student. This should eliminate the threat of a lawsuit contesting the funding of education based on equity issues. The possibility of a lawsuit based on the adequacy of the funding will be reduced, but probably not eliminated.

18. Effects of State Funding of Education

It is uncertain what effects will result from state funding of education. There are two issues that are of interest: 1) Will local school systems be less efficient if local residents are not directly funding education? 2) Will there be more or less support for increases in education funding? There are other states (for example, Washington, California, New Mexico, and Michigan) that essentially do not allow local school systems to provide expenditure enhancements. However, we have not studied the experiences of these states.

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Appendix

TABLE A-1: EXPORTERS AND IMPORTERS OF TAX REVENUE IN SHIFT OF STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE

County	2002 County Sales Tax Totals	Sales Tax @ 3.04%	% Of All County Sales Tax Receipts	2002 County FTE Totals	% Of All County FTE	FTE x Equal Distribution	Difference Positive (Negative)	Outcome
Appling County	2,438,757	7,414,756	0.19%	3,121	0.21%	8,343,087	928,330	importer
Atkinson County	514,125	1,563,137	0.04%	1,553	0.11%	4,151,494	2,588,357	importer
Bacon County	940,472	2,859,395	0.07%	1,798	0.12%	4,806,431	1,947,036	importer
Baker County	225,208	684,719	0.02%	356	0.02%	951,663	266,944	importer
Baldwin County	5,356,883	16,286,974	0.41%	5,825	0.40%	15,571,445	(715,529)	EXPORTER
Banks County	2,706,445	8,228,630	0.21%	2,456	0.17%	6,565,402	(1,663,227)	EXPORTER
Barrow County	6,037,769	18,357,128	0.47%	9,287	0.63%	24,826,096	6,468,968	importer
Bartow County	14,371,058	43,693,518	1.11%	16,948	1.15%	45,305,553	1,612,035	importer
Ben Hill County	1,989,585	6,049,099	0.15%	3,253	0.22%	8,695,950	2,646,851	importer
Berrien County	1,314,707	3,997,213	0.10%	2,946	0.20%	7,875,275	3,878,062	importer
Bibb County	27,687,172	84,179,603	2.14%	24,464	1.66%	65,397,395	(18,782,208)	EXPORTER
Bleckley County	995,042	3,025,308	0.08%	2,211	0.15%	5,910,466	2,885,158	importer
Brantley County	958,499	2,914,204	0.07%	3,134	0.21%	8,377,838	5,463,635	importer
Brooks County	943,191	2,867,660	0.07%	2,446	0.17%	6,538,670	3,671,010	importer
Bryan County	2,344,237	7,127,378	0.18%	5,376	0.37%	14,371,174	7,243,796	importer
Bulloch County Board Of Education	7,821,409	23,780,078	0.60%	8,109	0.55%	21,677,055	(2,103,023)	EXPORTER
Burke County	2,459,970	7,479,252	0.19%	4,434	0.30%	11,853,011	4,373,759	importer
Butts County	2,524,739	7,676,174	0.19%	3,356	0.23%	8,971,291	1,295,117	importer
Calhoun County	352,497	1,071,725	0.03%	683	0.05%	1,825,802	754,077	importer
Camden County	6,014,591	18,286,660	0.46%	9,341	0.63%	24,970,449	6,683,789	importer
Candler County	1,028,872	3,128,164	0.08%	1,823	0.12%	4,873,261	1,745,097	importer
Carroll County	12,812,543	38,955,036	0.99%	16,429	1.12%	43,918,157	4,963,122	importer
Catoosa County	7,152,542	21,746,465	0.55%	9,666	0.66%	25,839,242	4,092,777	importer
Charlton County	818,773	2,489,383	0.06%	1,951	0.13%	5,215,432	2,726,048	importer
Chatham County	44,680,268	135,845,120	3.45%	33,416	2.27%	89,327,966	(46,517,155)	EXPORTER
Chattahoochee County	272,121	827,351	0.02%	405	0.03%	1,082,650	255,299	importer
ChattoogaCounty Board of Education	2,160,656	6,569,222	0.17%	4,133	0.28%	11,048,374	4,479,152	importer

Table A-1 continues next page…

TABLE A-1 (CONTINUED): EXPORTERS AND IMPORTERS OF TAX REVENUE IN SHIFT OF STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE

County	2002 County Sales Tax Totals	Sales Tax @ 3.04%	% Of All County Sales Tax Receipts	2002 County FTE Totals	% Of All County FTE	FTE x Equal Distribution	Difference Positive (Negative)	Outcome
Cherokee	22,159,650	67,373,819	1.71%	28,330	1.93%	75,732,023	8,358,203	importer
Clarke/Athens County	17,470,151	53,115,948	1.35%	10,989	0.75%	29,375,898	(23,740,050)	EXPORTER
Clay County	284,619	865,350	0.02%	305	0.02%	815,329	(50,021)	EXPORTER
Clayton County	46,518,538	141,434,162	3.59%	49,364	3.35%	131,960,309	(9,473,853)	EXPORTER
Clinch County	731,533	2,224,141	0.06%	1,400	0.10%	3,742,493	1,518,353	importer
Cobb	113,946,047	346,439,602	8.80%	108,110	7.35%	289,000,669	(57,438,933)	EXPORTER
Coffee County	4,874,107	14,819,152	0.38%	7,513	0.51%	20,083,822	5,264,671	importer
Colquitt County Board of Education	4,295,660	13,060,451	0.33%	7,908	0.54%	21,139,740	8,079,289	importer
Columbia County	10,521,439	31,989,201	0.81%	19,220	1.31%	51,379,085	19,389,883	importer
Cook County	1,741,564	5,295,022	0.13%	3,003	0.20%	8,027,648	2,732,626	importer
Coweta County	13,952,029	42,419,508	1.08%	17,910	1.22%	47,877,181	5,457,673	importer
Crawford County	519,553	1,579,639	0.04%	2,000	0.14%	5,346,419	3,766,780	importer
Crisp County	3,268,735	9,938,205	0.25%	4,121	0.28%	11,016,296	1,078,091	importer
Dade County	1,825,609	5,550,551	0.14%	2,508	0.17%	6,704,409	1,153,858	importer
Dawson County	3,616,067	10,994,229	0.28%	3,042	0.21%	8,131,903	(2,862,326)	EXPORTER
Decatur County	3,806,023	11,571,766	0.29%	5,537	0.38%	14,801,560	3,229,795	importer
DeKalb	91,065,989	276,875,469	7.03%	103,468	7.03%	276,591,631	(283,838)	EXPORTER
Dodge County	1,622,954	4,934,400	0.13%	3,422	0.23%	9,147,723	4,213,322	importer
Dooly County	976,245	2,968,158	0.08%	1,451	0.10%	3,878,827	910,669	importer
Dougherty County	15,712,785	47,772,883	1.21%	16,362	1.11%	43,739,052	(4,033,830)	EXPORTER
Douglas County	17,457,815	53,078,440	1.35%	18,586	1.26%	49,684,270	(3,394,170)	EXPORTER
Early County	1,484,997	4,514,959	0.11%	2,648	0.18%	7,078,659	2,563,699	importer
Echols County	106,641	324,230	0.01%	717	0.05%	1,916,691	1,592,461	importer
Effingham County	4,012,619	12,199,898	0.31%	8,855	0.60%	23,671,269	11,471,372	importer
Elbert County	2,003,990	6,092,896	0.15%	3,664	0.25%	9,794,639	3,701,743	importer
Emanuel County	2,045,908	6,220,344	0.16%	4,416	0.30%	11,804,893	5,584,549	importer
Evans County	1,251,486	3,804,995	0.10%	1,825	0.12%	4,878,607	1,073,612	importer

Table A-1 Continues next page…

TABLE A-1 (CONTINUED): EXPORTERS AND IMPORTERS OF TAX REVENUE IN SHIFT OF STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE

County	2002 County Sales Tax Totals	Sales Tax @ 3.04%	% Of All County Sales Tax Receipts	2002 County FTE Totals	% Of All County FTE	FTE x Equal Distribution	Difference Positive (Negative)	Outcome
Fannin County	2,583,789	7,855,709	0.20%	3,190	0.22%	8,527,538	671,829	importer
Fayette County	16,876,229	51,310,195	1.30%	20,778	1.41%	55,543,945	4,233,750	importer
Floyd County	13,734,146	41,757,061	1.06%	15,298	1.04%	40,894,758	(862,303)	EXPORTER
Forsyth County	19,769,194	60,105,918	1.53%	20,523	1.39%	54,862,277	(5,243,641)	EXPORTER
Franklin County	2,991,792	9,096,194	0.23%	3,729	0.25%	9,968,398	872,204	importer
Fulton County	187,329,633	569,553,796	14.47%	119,640	8.12%	319,822,774	(249,731,023)	EXPORTER
Gilmer County	3,002,499	9,128,747	0.23%	3,813	0.26%	10,192,947	1,064,201	importer
Glascock County	164,854	501,220	0.01%	523	0.04%	1,398,089	896,869	importer
Glynn County	15,580,533	47,370,786	1.20%	11,607	0.79%	31,027,942	(16,342,844)	EXPORTER
Gordon County	6,969,010	21,188,458	0.54%	8,548	0.58%	22,850,594	1,662,136	importer
Grady County	2,128,500	6,471,456	0.16%	4,382	0.30%	11,714,004	5,242,548	importer
Greene County	1,974,251	6,002,478	0.15%	2,148	0.15%	5,742,054	(260,424)	EXPORTER
Gwinnett	119,609,824	363,659,653	9.24%	127,261	8.65%	340,195,303	(23,464,351)	EXPORTER
Habersham County Board of Education	4,655,854	14,155,580	0.36%	5,995	0.41%	16,025,890	1,870,311	importer
Hall County	22,153,235	67,354,315	1.71%	26,653	1.81%	71,249,050	3,894,736	importer
Hancock County	448,886	1,364,785	0.03%	1,659	0.11%	4,434,854	3,070,070	importer
Haralson County	2,278,629	6,927,903	0.18%	5,053	0.34%	13,507,727	6,579,824	importer
Harris County	1,799,182	5,470,201	0.14%	4,228	0.29%	11,302,329	5,832,128	importer
Hart County	2,207,712	6,712,290	0.17%	3,571	0.24%	9,546,031	2,833,741	importer
Heard County	2,909,520	8,846,055	0.22%	2,045	0.14%	5,466,713	(3,379,342)	EXPORTER
Henry County	19,287,743	58,642,123	1.49%	27,972	1.90%	74,775,014	16,132,891	importer
Houston County Board of Education	15,620,704	47,492,920	1.21%	22,055	1.50%	58,957,634	11,464,713	importer
Irwin County	511,228	1,554,328	0.04%	1,706	0.12%	4,560,495	3,006,168	importer
Jackson County	5,631,962	17,123,321	0.43%	8,250	0.56%	22,053,978	4,930,656	importer
Jasper County	985,943	2,997,645	0.08%	2,067	0.14%	5,525,524	2,527,879	importer
Jeff Davis County	1,746,347	5,309,563	0.13%	2,543	0.17%	6,797,972	1,488,409	importer

Table A-1 continues next page…

TABLE A-1 (CONTINUED): EXPORTERS AND IMPORTERS OF TAX REVENUE IN SHIFT OF STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE

County	2002 County Sales Tax Totals	Sales Tax @ 3.04%	% Of All County Sales Tax Receipts	2002 County FTE Totals	% Of All County FTE	FTE x Equal Distribution	Difference Positive (Negative)	Outcome
Jefferson County	1,704,407	5,182,051	0.13%	3,309	0.22%	8,845,650	3,663,599	importer
Jerkins County	575,098	1,748,517	0.04%	1,665	0.11%	4,450,894	2,702,377	importer
Johnson County	457,379	1,390,606	0.04%	1,299	0.09%	3,472,499	2,081,893	importer
Jones County	1,885,469	5,732,548	0.15%	4,896	0.33%	13,088,033	7,355,485	importer
Lamar County	1,340,182	4,074,667	0.10%	2,499	0.17%	6,680,350	2,605,683	importer
Lanier County	362,157	1,101,095	0.03%	1,372	0.09%	3,667,643	2,566,549	importer
Laurens County	6,616,396	20,116,377	0.51%	8,893	0.60%	23,772,851	3,656,474	importer
Lee County	2,358,607	7,171,067	0.18%	5,215	0.35%	13,940,787	6,769,720	importer
Liberty County	5,053,171	15,363,575	0.39%	10,916	0.74%	29,180,754	13,817,179	importer
Lincoln County	469,949	1,428,824	0.04%	1,402	0.10%	3,747,840	2,319,015	importer
Long County	304,807	926,730	0.02%	1,904	0.13%	5,089,791	4,163,061	importer
Lowndes County	16,233,896	49,357,259	1.25%	16,206	1.10%	43,322,032	(6,035,227)	EXPORTER
Lumpkin County	2,594,150	7,887,210	0.20%	3,533	0.24%	9,444,449	1,557,239	importer
Macon County	1,079,267	3,281,384	0.08%	2,140	0.15%	5,720,668	2,439,285	importer
Madison County	1,492,097	4,536,545	0.12%	4,620	0.31%	12,350,227	7,813,682	importer
Marion County	389,406	1,183,943	0.03%	1,619	0.11%	4,327,926	3,143,983	importer
McDuffie County	3,018,996	9,178,904	0.23%	4,210	0.29%	11,254,212	2,075,307	importer
McIntosh County	1,290,555	3,923,782	0.10%	1,919	0.13%	5,129,889	1,206,107	importer
Meriwether County	1,715,132	5,214,659	0.13%	3,675	0.25%	9,824,045	4,609,386	importer
Miller County	497,876	1,513,733	0.04%	1,168	0.08%	3,122,309	1,608,576	importer
Mitchell County Board of Education	2,010,778	6,113,536	0.16%	4,262	0.29%	11,393,219	5,279,683	importer
Monroe County	3,929,094	11,945,950	0.30%	3,715	0.25%	9,930,973	(2,014,977)	EXPORTER
Montgomery County	488,841	1,486,265	0.04%	1,255	0.09%	3,354,878	1,868,613	importer
Morgan County	2,279,056	6,929,204	0.18%	3,125	0.21%	8,353,779	1,424,576	importer
Murray County	3,074,359	9,347,229	0.24%	7,212	0.49%	19,279,186	9,931,957	importer
Muscogee / Columbus County	28,979,511	88,108,808	2.24%	32,209	2.19%	86,101,402	(2,007,406)	EXPORTER

Table A-1 continues next page…

TABLE A-1 (CONTINUED): EXPORTERS AND IMPORTERS OF TAX REVENUE IN SHIFT OF STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE

County	2002 County Sales Tax Totals	Sales Tax @ 3.04%	% Of All County Sales Tax Receipts	2002 County FTE Totals	% Of All County FTE	FTE x Equal Distribution	Difference Positive (Negative)	Outcome
Newton County	7,583,218	23,055,885	0.59%	13,319	0.91%	35,604,476	12,548,591	importer
Oconee County	3,396,311	10,326,086	0.26%	5,649	0.38%	15,100,960	4,774,874	importer
Oglethorpe County	620,133	1,885,441	0.05%	2,272	0.15%	6,073,532	4,188,091	importer
Paulding County	9,636,034	29,297,233	0.74%	19,271	1.31%	51,515,419	22,218,185	importer
Peach County	2,771,557	8,426,596	0.21%	3,940	0.27%	10,532,445	2,105,849	importer
Pickens County	3,265,499	9,928,368	0.25%	4,073	0.28%	10,887,982	959,614	importer
Pierce County	1,405,085	4,271,997	0.11%	3,138	0.21%	8,388,531	4,116,534	importer
Pike County	828,542	2,519,085	0.06%	2,807	0.19%	7,503,699	4,984,614	importer
Polk County	3,732,010	11,346,740	0.29%	6,844	0.47%	18,295,445	6,948,706	importer
Pulaski County	782,561	2,379,286	0.06%	1,558	0.11%	4,164,860	1,785,575	importer
Putnam County	3,066,730	9,324,032	0.24%	2,490	0.17%	6,656,291	(2,667,741)	EXPORTER
Quitman County	185,997	565,501	0.01%	288	0.02%	769,884	204,384	importer
Rabun County Board of Education	2,527,326	7,684,038	0.20%	2,234	0.15%	5,971,950	(1,712,088)	EXPORTER
Randolph County	622,471	1,892,550	0.05%	1,401	0.10%	3,745,166	1,852,617	importer
Richmond County	31,520,767	95,835,199	2.43%	33,807	2.30%	90,373,190	(5,462,008)	EXPORTER
Rockdale	14,552,421	44,244,932	1.12%	13,806	0.94%	36,906,329	(7,338,603)	EXPORTER
Schley County	244,827	744,368	0.02%	1,079	0.07%	2,884,393	2,140,025	importer
Screven County	1,077,599	3,276,314	0.08%	3,058	0.21%	8,174,674	4,898,360	importer
Seminole County	864,108	2,627,219	0.07%	1,706	0.12%	4,560,495	1,933,276	importer
Spalding County	7,723,052	23,481,036	0.60%	10,292	0.70%	27,512,671	4,031,636	importer
Stephens County	2,915,027	8,862,798	0.23%	4,389	0.30%	11,732,716	2,869,918	importer
Stewart County	276,178	839,686	0.02%	656	0.04%	1,753,625	913,940	importer
Sumter County	3,549,934	10,793,158	0.27%	5,462	0.37%	14,601,070	3,807,911	importer
Talbot County	501,679	1,525,295	0.04%	761	0.05%	2,034,312	509,017	importer
Taliaferro County	81,494	247,772	0.01%	267	0.02%	713,747	465,975	importer
Tattnall County	1,158,916	3,523,548	0.09%	3,138	0.21%	8,388,531	4,864,983	importer
Taylor County	642,634	1,953,855	0.05%	1,653	0.11%	4,418,815	2,464,960	importer

Table A-1 continues next pages…

TABLE A-1 (CONTINUED): EXPORTERS AND IMPORTERS OF TAX REVENUE IN SHIFT OF STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE

County	2002 County Sales Tax Totals	Sales Tax @ 3.04%	% Of All County Sales Tax Receipts	2002 County FTE Totals	% Of All County FTE	FTE x Equal Distribution	Difference Positive (Negative)	Outcome
Telfair County	990,131	3,010,377	0.08%	1,605	0.11%	4,290,501	1,280,124	importer
Terrell County	823,809	2,504,695	0.06%	1,677	0.11%	4,482,972	1,978,277	importer
Thomas County	5,839,149	17,753,248	0.45%	8,073	0.45%	21,580,820	3,827,572	importer
Tift County	6,638,348	20,183,118	0.51%	7,568	0.51%	20,230,849	47,730	importer
Toombs County	3,520,496	10,703,657	0.27%	5,066	0.34%	13,542,479	2,838,822	importer
Towns County	1,385,811	4,213,396	0.11%	1,500	0.10%	4,009,814	(203,582)	EXPORTER
Treutlen County	360,485	1,096,014	0.03%	1,191	0.08%	3,183,792	2,087,779	importer
Troup County	8,950,530	27,213,038	0.69%	11,466	0.78%	30,651,019	3,437,982	importer
Turner County	847,184	2,575,764	0.07%	1,835	0.12%	4,905,339	2,329,576	importer
Twiggs County	616,912	1,875,648	0.05%	1,419	0.10%	3,793,284	1,917,636	importer
Union County	2,517,927	7,655,463	0.19%	2,606	0.18%	6,966,384	(689,080)	EXPORTER
Upson County	2,788,982	8,479,574	0.22%	4,862	0.33%	12,997,144	4,517,570	importer
Walker County	4,671,545	14,203,284	0.36%	9,934	0.68%	26,555,662	12,352,378	importer
Walton County	6,563,612	19,955,894	0.51%	11,566	0.79%	30,918,340	10,962,446	importer
Ware County	5,051,810	15,359,435	0.39%	6,089	0.41%	16,277,172	917,737	importer
Warren County	442,750	1,346,130	0.03%	846	0.06%	2,261,535	915,405	importer
Washington County	2,935,448	8,924,887	0.23%	3,747	0.25%	10,016,516	1,091,629	importer
Wayne County	3,320,380	10,095,226	0.26%	5,014	0.34%	13,403,472	3,308,246	importer
Webster County	125,019	380,105	0.01%	385	0.03%	1,029,186	649,080	importer
Wheeler County	326,629	993,077	0.03%	1,105	0.08%	2,953,896	1,960,819	importer
White County	2,640,577	8,028,366	0.20%	3,605	0.25%	9,636,920	1,608,554	importer
Whitfield County	16,550,607	50,320,180	1.28%	18,251	1.24%	48,788,745	(1,531,435)	EXPORTER
Wilcox County	349,822	1,063,593	0.03%	1,375	0.09%	3,675,663	2,612,070	importer
Wilkes County Board of Education	1,038,555	3,157,606	0.08%	1,744	0.12%	4,662,077	1,504,471	importer
Wilkinson County	1,304,996	3,967,689	0.10%	1,635	0.11%	4,370,697	403,009	importer
Worth County	1,454,440	4,422,054	0.11%	4,207	0.29%	11,246,192	6,824,138	importer

TABLE A-2 (CONTINUED): GAINS AND LOSSES IN "LOCAL REVENUE" IN SHIFT STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS (ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE)

District	Estimated Property Tax Revenue (98% of Levy)	Estimated Sales Tax Revenue with Equal Distribution Per FTE	Dollar Gains and Losses	Per Cent Gains and Losses
Rockdale	36,043,317	36,906,334	863,016	2.39%
Coweta	46,638,611	47,877,186	1,238,575	2.66%
Carrollton School	8,843,299	9,353,561	510,262	5.77%
Thomasville Ind School	7,181,890	7,605,282	423,392	5.90%
Wilkes	4,350,330	4,662,078	311,747	7.17%
White	8,981,547	9,636,921	655,374	7.30%
Floyd	24,812,606	26,721,404	1,908,799	7.69%
Rome Ind School	13,134,583	14,173,358	1,038,775	7.91%
Walton	24,799,633	27,151,791	2,352,158	9.48%
Buford School	5,556,192	6,145,709	589,517	10.61%
Henry	66,630,702	74,775,023	8,144,321	12.22%
Vidalia Ind School	5,448,390	6,196,500	748,111	13.73%
Dooly	3,397,968	3,878,827	480,859	14.15%
Harris	9,855,828	11,302,331	1,446,503	14.68%
Washington	8,615,987	10,016,517	1,400,529	16.26%
Spalding	23,588,653	27,512,675	3,924,022	16.64%
Troup	25,625,362	30,651,023	5,025,661	19.61%
Calhoun	1,525,917	1,825,802	299,885	19.65%
Bibb	54,392,502	65,397,403	11,004,901	20.23%
Quitman	629,708	769,884	140,176	22.26%
Clay	659,980	815,329	155,349	23.54%
Oconee	12,218,783	15,100,962	2,882,178	23.59%
Butts	7,243,802	8,971,292	1,727,490	23.85%
Muscogee	69,326,307	86,101,412	16,775,105	24.20%
Bremen School	3,187,446	3,985,756	798,309	25.05%
Fannin	6,809,365	8,527,539	1,718,174	25.23%
Hall	46,498,564	58,979,026	12,480,462	26.84%
Newton	27,800,460	35,604,480	7,804,020	28.07%
Heard	4,240,129	5,466,714	1,226,585	28.93%
Social Circle Ind School	2,881,448	3,766,553	885,104	30.72%
Dublin School	6,358,136	8,356,454	1,998,318	31.43%
Barrow	18,807,659	24,826,099	6,018,440	32.00%
Clayton	99,889,272	131,960,325	32,071,053	32.11%
Dougherty	32,683,356	43,739,058	11,055,702	33.83%
Macon	4,205,515	5,720,669	1,515,154	36.03%
Richmond	66,427,048	90,373,201	23,946,153	36.05%

Table A-2 continues next page…

TABLE A-2 (CONTINUED): GAINS AND LOSSES IN "LOCAL REVENUE" IN SHIFT STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS (ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE)

District	Estimated Property Tax Revenue (98% of Levy)	Estimated Sales Tax Revenue with Equal Distribution Per FTE	Dollar Gains and Losses	Per Cent Gains and Losses
Columbia	37,584,685	51,379,091	13,794,406	36.70%
Webster	751,007	1,029,186	278,179	37.04%
Union	5,065,674	6,966,385	1,900,711	37.52%
Warren	1,643,393	2,261,535	618,142	37.61%
Stephens	8,467,175	11,732,718	3,265,543	38.57%
Bartow	25,162,545	34,954,890	9,792,345	38.92%
Banks	4,671,786	6,565,403	1,893,617	40.53%
Stewart	1,240,561	1,753,626	513,065	41.36%
Jasper	3,903,217	5,525,525	1,622,308	41.56%
Walker	16,151,910	23,064,454	6,912,544	42.80%
Whitfield	23,098,367	33,043,545	9,945,179	43.06%
Jefferson Ind School	2,835,638	4,084,664	1,249,027	44.05%
Carroll	23,950,669	34,564,602	10,613,933	44.32%
Lamar	4,585,795	6,680,351	2,094,556	45.67%
Bryan	9,798,335	14,371,176	4,572,840	46.67%
Elbert	6,658,032	9,794,640	3,136,608	47.11%
Paulding	34,231,107	51,515,425	17,284,318	50.49%
Meriwether	6,484,536	9,824,046	3,339,509	51.50%
Echols	1,245,452	1,916,691	671,240	53.90%
Wayne	8,603,819	13,403,474	4,799,654	55.79%
McIntosh	3,262,562	5,129,889	1,867,328	57.24%
Valdosta Ind School	12,035,469	18,985,136	6,949,667	57.74%
Telfair	2,718,227	4,290,502	1,572,275	57.84%
Baldwin	9,804,161	15,571,447	5,767,286	58.82%
Lincoln	2,331,988	3,747,840	1,415,852	60.71%
Brooks	4,027,152	6,538,671	2,511,519	62.36%
Gordon	9,632,691	15,918,964	6,286,273	65.26%
Madison	7,462,296	12,350,229	4,887,933	65.50%
Irwin	2,705,354	4,560,496	1,855,141	68.57%
Peach	6,125,508	10,532,446	4,406,939	71.94%
Early	4,115,262	7,078,659	2,963,397	72.01%
Randolph	2,169,258	3,745,167	1,575,908	72.65%
CRISP	6,369,455	11,016,297	4,646,842	72.96%
Catoosa	14,825,944	25,839,245	11,013,301	74.28%
Crawford	3,060,204	5,346,419	2,286,215	74.71%
Oglethorpe	3,437,394	6,073,533	2,636,138	76.69%

Table A-2 continues next page…

TABLE A-2 (CONTINUED): GAINS AND LOSSES IN "LOCAL REVENUE" IN SHIFT STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS (ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE)

District	Estimated Property Tax Revenue (98% of Levy)	Estimated Sales Tax Revenue with Equal Distribution Per FTE	Dollar Gains and Losses	Per Cent Gains and Losses
Habersham	9,051,399	16,025,892	6,974,494	77.05%
Glascock	776,466	1,398,089	621,623	80.06%
Clinch	2,073,909	3,742,494	1,668,584	80.46%
Seminole	2,509,291	4,560,496	2,051,205	81.74%
Mitchell	3,959,335	7,204,300	3,244,965	81.96%
Hancock	2,407,753	4,434,855	2,027,102	84.19%
Sumter	7,888,312	14,601,072	6,712,759	85.10%
Franklin	5,378,502	9,968,399	4,589,897	85.34%
Haralson	5,137,241	9,521,973	4,384,732	85.35%
Commerce Ind School	1,938,524	3,624,872	1,686,349	86.99%
Miller	1,655,647	3,122,309	1,466,662	88.59%
Dade	3,540,532	6,704,410	3,163,878	89.36%
Charlton	2,735,427	5,215,432	2,480,005	90.66%
Upson	6,784,772	12,997,146	6,212,374	91.56%
Chattahooc	564,435	1,082,650	518,215	91.81%
Laurens	8,008,449	15,416,401	7,407,952	92.50%
Coffee	10,419,431	20,083,825	9,664,394	92.75%
McDuffie	5,830,990	11,254,213	5,423,223	93.01%
Effingham	12,211,683	23,671,272	11,459,589	93.84%
Jefferson	4,516,027	8,845,651	4,329,624	95.87%
Murray	9,835,798	19,279,189	9,443,390	96.01%
Terrel	2,278,286	4,482,973	2,204,687	96.77%
Ben Hill	4,389,957	8,695,951	4,305,995	98.09%
Montgomery	1,690,641	3,354,878	1,664,238	98.44%
Lowndes	12,262,274	24,336,901	12,074,627	98.47%
Pierce	4,220,410	8,388,532	4,168,122	98.76%
Polk	9,179,896	18,295,447	9,115,552	99.30%
Tift	10,051,593	20,230,851	10,179,258	101.27%
Lee	6,899,148	13,940,789	7,041,641	102.07%
Thomas	6,783,344	13,975,540	7,192,196	106.03%
Ware	7,862,279	16,277,174	8,414,895	107.03%
Chattooga	3,674,570	7,618,648	3,944,077	107.33%
Decatur	7,068,577	14,801,562	7,732,985	109.40%
Grady	5,573,867	11,714,005	6,140,138	110.16%
Worth	5,304,950	11,246,193	5,941,244	111.99%
Cook	3,771,351	8,027,649	4,256,298	112.86%

Table A-2 continues next page…

TABLE A-2 (CONTINUED): GAINS AND LOSSES IN "LOCAL REVENUE" IN SHIFT STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS (ASSUMING EQUAL PER FTE DISTRIBUTION OF REVENUE)

District	Estimated Property Tax Revenue (98% of Levy)	Estimated Sales Tax Revenue with Equal Distribution Per FTE	Dollar Gains and Losses	Per Cent Gains and Losses
Pulaski	1,943,279	4,164,861	2,221,581	114.32%
Candler	2,267,517	4,873,261	2,605,745	114.92%
Pike	3,457,791	7,503,700	4,045,908	117.01%
Camden	11,352,891	24,970,452	13,617,561	119.95%
Taylor	1,985,382	4,418,816	2,433,434	122.57%
Johnson	1,506,200	3,472,499	1,966,299	130.55%
Houston	25,472,599	58,957,641	33,485,042	131.46%
Bacon	2,065,223	4,806,431	2,741,208	132.73%
Jeff Davis	2,920,130	6,797,972	3,877,843	132.80%
Bulloch	9,260,158	21,677,058	12,416,900	134.09%
Tattnall	3,547,148	8,388,532	4,841,384	136.49%
Towns	1,676,224	4,009,815	2,333,590	139.22%
Turner	2,003,807	4,905,340	2,901,533	144.80%
Screven	3,283,093	8,174,675	4,891,582	148.99%
Wilcox	1,472,217	3,675,663	2,203,446	149.67%
Jones	5,224,833	13,088,035	7,863,202	150.50%
Evans	1,901,717	4,878,608	2,976,891	156.54%
Lanier	1,419,940	3,667,644	2,247,704	158.30%
Liberty	11,050,102	29,180,757	18,130,656	164.08%
Bleckley	2,212,821	5,910,467	3,697,646	167.10%
Atkinson	1,502,124	4,151,495	2,649,371	176.38%
Marion	1,540,450	4,327,927	2,787,476	180.95%
Wheeler	1,046,338	2,953,897	1,907,559	182.31%
Jenkins	1,517,690	4,450,894	2,933,204	193.27%
Berrien	2,620,445	7,875,276	5,254,830	200.53%
Toombs	2,431,775	7,345,980	4,914,205	202.08%
Brantley	2,758,923	8,377,839	5,618,917	203.66%
Schley	924,338	2,884,393	1,960,055	212.05%
LONG	1,616,585	5,089,791	3,473,206	214.85%
Dodge	2,750,699	9,147,724	6,397,025	232.56%
Emanuel	3,225,428	11,804,894	8,579,466	265.99%
Colquitt	5,264,510	21,139,743	15,875,233	301.55%
Treutlen	750,728	3,183,793	2,433,064	324.09%
Chickamauga Ind School	696,771	3,491,212	2,794,441	401.06%
Trion Ind School	428,330	3,429,728	3,001,398	700.72%
Pelham Ind School	254,036	4,188,920	3,934,883	1548.95%
Total	3,933,258,742	3,937,097,945		

APPENDIX A-3: CHANGE IN COUNTY TAX PAYER BURDEN WITH SHIFT TO STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS

County	Property Tax Burden @ 98% levy	2002 County Sales Tax Totals	Sales Tax Burden @ 3.04%	Increased or (Decreased) Local Burden	% Increase or (Decrease)
Appling County	8,473,706	2,438,757	7,414,756	(1,058,950)	(12.50)
Atkinson County	1,502,124	514,125	1,563,137	61,014	4.06
Bacon County	2,065,223	940,472	2,859,395	794,172	38.45
Baker County	1,576,609	225,208	684,719	(891,890)	(56.57)
Baldwin County	9,804,161	5,356,883	16,286,974	6,482,813	66.12
Banks County	4,671,786	2,706,445	8,228,630	3,556,844	76.13
Barrow County	18,807,659	6,037,769	18,357,128	(450,531)	(2.40)
Bartow County	37,400,767	14,371,058	43,693,518	6,292,751	16.83
Ben Hill County	4,389,957	1,989,585	6,049,099	1,659,143	37.79
Berrien County	2,620,445	1,314,707	3,997,213	1,376,768	52.54
Bibb County	54,392,502	27,687,172	84,179,603	29,787,100	54.76
Bleckley County	2,212,821	995,042	3,025,308	812,487	36.72
Brantley County	2,758,923	958,499	2,914,204	155,281	5.63
Brooks County	4,027,152	943,191	2,867,660	(1,159,492)	(28.79)
Bryan County	9,798,335	2,344,237	7,127,378	(2,670,958)	(27.26)
Bulloch County	9,260,158	7,821,409	23,780,078	14,519,921	156.80
Burke County	18,937,974	2,459,970	7,479,252	(11,458,722)	(60.51)
Butts County	7,243,802	2,524,739	7,676,174	432,372	5.97
Calhoun County	1,525,917	352,497	1,071,725	(454,192)	(29.77)
Camden County	11,352,891	6,014,591	18,286,660	6,933,770	61.07
Candler County	2,267,517	1,028,872	3,128,164	860,647	37.96
Carroll County	32,793,968	12,812,543	38,955,036	6,161,068	18.79
Catoosa County	14,825,944	7,152,542	21,746,465	6,920,521	46.68
Charlton County	2,735,427	818,773	2,489,383	(246,044)	(8.99)
Chatham County	101,388,216	44,680,268	135,845,120	34,456,905	33.99
Chattahoochee County	564,435	272,121	827,351	262,916	46.58
Chattooga County	4,102,900	2,160,656	6,569,222	2,466,322	60.11
Cherokee	80,825,505	22,159,650	67,373,819	(13,451,686)	(16.64)
Clarke/Athens County	39,982,641	17,470,151	53,115,948	13,133,307	32.85

Table A-3 continues next page…

APPENDIX A-3 (CONTINUED): CHANGE IN COUNTY TAX PAYER BURDEN WITH SHIFT TO STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS

County	Property Tax Burden @ 98% levy	2002 County Sales Tax Totals	Sales Tax Burden @ 3.04%	Increased or (Decreased) Local Burden	% Increase or (Decrease)
Clay County	659,980	284,619	865,350	205,370	31.12
Clayton County	99,889,272	46,518,538	141,434,162	41,544,891	41.59
Clinch County	2,073,909	731,533	2,224,141	150,231	7.24
Cobb	371,844,127	113,946,047	346,439,602	(25,404,525)	(6.83)
Coffee County	10,419,431	4,874,107	14,819,152	4,399,721	42.23
Colquitt County	5,264,510	4,295,660	13,060,451	7,795,941	148.08
Columbia County	37,584,685	10,521,439	31,989,201	(5,595,484)	(14.89)
Cook County	3,771,351	1,741,564	5,295,022	1,523,671	40.40
Coweta County	46,638,611	13,952,029	42,419,508	(4,219,104)	(9.05)
Crawford County	3,060,204	519,553	1,579,639	(1,480,565)	(48.38)
Crisp County	6,369,455	3,268,735	9,938,205	3,568,750	56.03
Dade County	3,540,532	1,825,609	5,550,551	2,010,019	56.77
Dawson County	10,354,116	3,616,067	10,994,229	640,113	6.18
Decatur County	7,068,577	3,806,023	11,571,766	4,503,188	63.71
DeKalb	373,448,457	91,065,989	276,875,469	(96,572,988)	(25.86)
Dodge County	2,750,699	1,622,954	4,934,400	2,183,702	79.39
Dooly County	3,397,968	976,245	2,968,158	(429,811)	(12.65)
Dougherty County	32,683,356	15,712,785	47,772,883	15,089,527	46.17
Douglas County	49,648,223	17,457,815	53,078,440	3,430,218	6.91
Early County	4,115,262	1,484,997	4,514,959	399,697	9.71
Echols County	1,245,452	106,641	324,230	(921,222)	(73.97)
Effingham County	12,211,683	4,012,619	12,199,898	(11,786)	(0.10)
Elbert County	6,658,032	2,003,990	6,092,896	(565,136)	(8.49)
Emanuel County	3,225,428	2,045,908	6,220,344	2,994,916	92.85
Evans County	1,901,717	1,251,486	3,804,995	1,903,278	100.08
Fannin County	6,809,365	2,583,789	7,855,709	1,046,344	15.37
Fayette County	59,522,572	16,876,229	51,310,195	(8,212,376)	(13.80)
Floyd County	37,947,188	13,734,146	41,757,061	3,809,873	10.04

Table A-3 continues next page…

APPENDIX A-3 (CONTINUED): CHANGE IN COUNTY TAX PAYER BURDEN WITH SHIFT TO STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS

County	Property Tax Burden @ 98% levy	2002 County Sales Tax Totals	Sales Tax Burden @ 3.04%	Increased or (Decreased) Local Burden	% Increase or (Decrease)
Forsyth County	77,666,946	19,769,194	60,105,918	(17,561,028)	(22.61)
Franklin County	5,378,502	2,991,792	9,096,194	3,717,692	69.12
Fulton County	714,433,146	187,329,633	569,553,796	(144,879,350)	(20.28)
Gilmer County	10,642,895	3,002,499	9,128,747	(1,514,148)	(14.23)
Glascock County	776,466	164,854	501,220	(275,246)	(35.45)
Glynn County	41,075,929	15,580,533	47,370,786	6,294,857	15.32
Gordon County	17,023,194	6,969,010	21,188,458	4,165,263	24.47
Grady County	5,573,867	2,128,500	6,471,456	897,589	16.10
Greene County	8,379,999	1,974,251	6,002,478	(2,377,521)	(28.37)
Gwinnett	380,593,832	119,609,824	363,659,653	(16,934,179)	(4.45)
Habersham County	9,051,399	4,655,854	14,155,580	5,104,181	56.39
Hall County	65,245,576	22,153,235	67,354,315	2,108,739	3.23
Hancock County	2,407,753	448,886	1,364,785	(1,042,968)	(43.32)
Haralson County	8,324,687	2,278,629	6,927,903	(1,396,784)	(16.78)
Harris County	9,855,828	1,799,182	5,470,201	(4,385,627)	(44.50)
Hart County	9,519,705	2,207,712	6,712,290	(2,807,415)	(29.49)
Heard County	4,240,129	2,909,520	8,846,055	4,605,926	108.63
Henry County	66,630,702	19,287,743	58,642,123	(7,988,579)	(11.99)
Houston County	25,472,599	15,620,704	47,492,920	22,020,321	86.45
Irwin County	2,705,354	511,228	1,554,328	(1,151,027)	(42.55)
Jackson County	20,854,609	5,631,962	17,123,321	(3,731,287)	(17.89)
Jasper County	3,903,217	985,943	2,997,645	(905,572)	(23.20)
Jeff Davis County	2,920,130	1,746,347	5,309,563	2,389,433	81.83
Jefferson County	4,516,027	1,704,407	5,182,051	666,024	14.75
Jenkins County	1,517,690	575,098	1,748,517	230,827	15.21
Johnson County	1,506,200	457,379	1,390,606	(115,594)	(7.67)
Jones County	5,224,833	1,885,469	5,732,548	507,715	9.72
Lamar County	4,585,795	1,340,182	4,074,667	(511,128)	(11.15)

Table A-3 continues next page…

APPENDIX A-3 (CONTINUED): CHANGE IN COUNTY TAX PAYER BURDEN WITH SHIFT TO STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS

County	Property Tax Burden @ 98% levy	2002 County Sales Tax Totals	Sales Tax Burden @ 3.04%	Increased or (Decreased) Local Burden	% Increase or (Decrease)
Lanier County	1,419,940	362,157	1,101,095	(318,845)	(22.45)
Laurens County	14,366,584	6,616,396	20,116,377	5,749,793	40.02
Lee County	6,899,148	2,358,607	7,171,067	271,919	3.94
Liberty County	11,050,102	5,053,171	15,363,575	4,313,474	39.04
Lincoln County	2,331,988	469,949	1,428,824	(903,164)	(38.73)
Long County	1,616,585	304,807	926,730	(689,855)	(42.67)
Lowndes County	24,297,743	16,233,896	49,357,259	25,059,516	103.14
Lumpkin County	9,892,521	2,594,150	7,887,210	(2,005,311)	(20.27)
Macon County	4,205,515	1,079,267	3,281,384	(924,132)	(21.97)
Madison County	7,462,296	1,492,097	4,536,545	(2,925,751)	(39.21)
Marion County	1,540,450	389,406	1,183,943	(356,507)	(23.14)
McDuffie County	5,830,990	3,018,996	9,178,904	3,347,914	57.42
McIntosh County	3,262,562	1,290,555	3,923,782	661,220	20.27
Meriwether County	6,484,536	1,715,132	5,214,659	(1,269,878)	(19.58)
Miller County	1,655,647	497,876	1,513,733	(141,914)	(8.57)
Mitchell County	4,213,371	2,010,778	6,113,536	1,900,164	45.10
Monroe County	11,646,494	3,929,094	11,945,950	299,456	2.57
Montgomery County	1,690,641	488,841	1,486,265	(204,375)	(12.09)
Morgan County	8,265,111	2,279,056	6,929,204	(1,335,908)	(16.16)
Murray County	9,835,798	3,074,359	9,347,229	(488,569)	(4.97)
Muscogee/Columbus County	69,326,307	28,979,511	88,108,808	18,782,501	27.09
Newton County	27,800,460	7,583,218	23,055,885	(4,744,575)	(17.07)
Oconee County	12,218,783	3,396,311	10,326,086	(1,892,697)	(15.49)
Oglethorpe County	3,437,394	620,133	1,885,441	(1,551,954)	(45.15)
Paulding County	34,231,107	9,636,034	29,297,233	(4,933,874)	(14.41)
Peach County	6,125,508	2,771,557	8,426,596	2,301,088	37.57
Pickens County	12,076,169	3,265,499	9,928,368	(2,147,801)	(17.79)

Table A-3 continues next page…

APPENDIX A-3 (CONTINUED): CHANGE IN COUNTY TAX PAYER BURDEN WITH SHIFT TO STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS

County	Property Tax Burden @ 98% levy	2002 County Sales Tax Totals	Sales Tax Burden @ 3.04%	Increased or (Decreased) Local Burden	% Increase or (Decrease)
Pierce County	4,220,410	1,405,085	4,271,997	51,588	1.22
Pike County	3,457,791	828,542	2,519,085	(938,707)	(27.15)
Polk County	9,179,896	3,732,010	11,346,740	2,166,844	23.60
Pulaski County	1,943,279	782,561	2,379,286	436,006	22.44
Putnam County	8,839,058	3,066,730	9,324,032	484,974	5.49
Quitman County	629,708	185,997	565,501	(64,207)	(10.20)
Rabun County	7,627,123	2,527,326	7,684,038	56,915	0.75
Randolph County	2,169,258	622,471	1,892,550	(276,709)	(12.76)
Richmond County	66,427,048	31,520,767	95,835,199	29,408,151	44.27
Rockdale	36,043,317	14,552,421	44,244,932	8,201,614	22.75
Schley County	924,338	244,827	744,368	(179,970)	(19.47)
Screven County	3,283,093	1,077,599	3,276,314	(6,779)	(0.21)
Seminole County	2,509,291	864,108	2,627,219	117,928	4.70
Spalding County	23,588,653	7,723,052	23,481,036	(107,617)	(0.46)
Stephens County	8,467,175	2,915,027	8,862,798	395,624	4.67
Stewart County	1,240,561	276,178	839,686	(400,875)	(32.31)
Sumter County	7,888,312	3,549,934	10,793,158	2,904,846	36.82
Talbot County	2,036,147	501,679	1,525,295	(510,852)	(25.09)
Taliaferro County	753,905	81,494	247,772	(506,133)	(67.13)
Tattnall County	3,547,148	1,158,916	3,523,548	(23,600)	(0.67)
Taylor County	1,985,382	642,634	1,953,855	(31,527)	(1.59)
Telfair County	2,718,227	990,131	3,010,377	292,150	10.75
Terrell County	2,278,286	823,809	2,504,695	226,409	9.94
Thomas County	13,965,234	5,839,149	17,753,248	3,788,014	27.12
Tift County	10,051,593	6,638,348	20,183,118	10,131,525	100.80
Toombs County	7,880,164	3,520,496	10,703,657	2,823,492	35.83
Towns County	1,676,224	1,385,811	4,213,396	2,537,171	151.36
Treutlen County	750,728	360,485	1,096,014	345,286	45.99

Table A-3 continues next page…

APPENDIX A-3 (CONTINUED): CHANGE IN COUNTY TAX PAYER BURDEN WITH SHIFT TO STATE-WIDE SALES TAX FUNDING OF LOCAL SCHOOLS

County	Property Tax Burden @ 98% levy	2002 County Sales Tax Totals	Sales Tax Burden @ 3.04%	Increased or (Decreased) Local Burden	% Increase or (Decrease)
Troup County	25,625,362	8,950,530	27,213,038	1,587,675	6.20
Turner County	2,003,807	847,184	2,575,764	571,956	28.54
Twiggs County	3,911,348	616,912	1,875,648	(2,035,699)	(52.05)
Union County	5,065,674	2,517,927	7,655,463	2,589,790	51.12
Upson County	6,784,772	2,788,982	8,479,574	1,694,802	24.98
Walker County	16,848,681	4,671,545	14,203,284	(2,645,396)	(15.70)
Walton County	27,681,081	6,563,612	19,955,894	(7,725,188)	(27.91)
Ware County	7,862,279	5,051,810	15,359,435	7,497,156	95.36
Warren County	1,643,393	442,750	1,346,130	(297,263)	(18.09)
Washington County	8,615,987	2,935,448	8,924,887	308,899	3.59
Wayne County	8,603,819	3,320,380	10,095,226	1,491,406	17.33
Webster County	751,007	125,019	380,105	(370,902)	(49.39)
Wheeler County	1,046,338	326,629	993,077	(53,261)	(5.09)
White County	8,981,547	2,640,577	8,028,366	(953,181)	(10.61)
Whitfield County	46,694,911	16,550,607	50,320,180	3,625,269	7.76
Wilcox County	1,472,217	349,822	1,063,593	(408,625)	(27.76)
Wilkes County	4,350,330	1,038,555	3,157,606	(1,192,725)	(27.42)
Wilkinson County	4,305,500	1,304,996	3,967,689	(337,811)	(7.85)
Worth County	5,304,950	1,454,440	4,422,054	(882,896)	(16.64)

About the Authors

David L. Sjoquist is Professor of Economics, holder of the Dan E. Sweat Distinguished Scholar Chair in Educational and Community Policy, and Director in the Fiscal Research Center of the Andrew Young School of Policy Studies at Georgia State University. He has published widely on topics related to state and local public finance and urban economics. He holds a Ph.D. from the University of Minnesota.

John W. Matthews is a Research Associate in the Fiscal Research Center and a Ph.D. student in the Georgia State/Georgia Institute of Technology Joint Public Policy Program. John's main research interest is in urban growth policy.

William J. (Joey) Smith is a Research Associate with the Fiscal Research Center at the Andrew Young School of Policy Studies at Georgia State University. His current research includes forecasting TANF and Medicaid eligibility for the State of Georgia and investigating the effects of employment access on TANF labor force participation. His research interests include economic geography, poverty and welfare, state and local public finance and urban economics. He holds a Ph.D. from Georgia State University.

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GRADUATE RESEARCH ASSISTANT
Kailou Wang

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