

County Officials E-News

November 2018 Vol 110

Inside This Issue

- » CTAS Welcomes Gabrielle McCollum
- » Department of Revenue Guidance on *South Dakota v. Wayfair*
- » Upcoming Training
- » CTAS is Hiring!
- » School Bus Replacement Grants: FAQs



CTAS Welcomes *Gabrielle McCollum*



Gabrielle joined CTAS in 2018 initially in a temporary role but has since transitioned to a permanent position as an administrative support assistant.

Prior to joining CTAS, Gabrielle was in public education for 17 years in Texas as a classroom teacher and then as an Instructional Technology Specialist. Gabrielle earned a Bachelor of Interdisciplinary Studies degree in Education from Abilene Christian University in Abilene, Texas.

At CTAS, Gabrielle works closely with the Training Department to provide timely service and support to our county government officials and county employees. With her background in Instructional Technology, she enjoys helping those in need of assistance such as answering K@TE questions regarding logging in or site navigation as well as accessing transcripts.

Gabrielle is a native of Colorado and loves to travel in her spare time.



Department of Revenue Guidance on *South Dakota v. Wayfair*

On June 21, 2018, the United States Supreme Court issued its decision in *South Dakota v. Wayfair, Inc.* and overturned the physical presence rule that previously applied under *Quill Corp. v. North Dakota*.

Prior to *Wayfair*, a state could not require an out-of-state dealer to collect its sales tax unless the dealer had a physical presence in the taxing state. After *Wayfair*, that physical presence rule no longer exists.

Sales and Use Tax Rule 129(2) Not Currently Enforced

As detailed in [important notices #17-01](#) and [#17-12](#), Tennessee has established an economic nexus rule, Rule 129(2).

However, in May 2017 the Tennessee General Assembly passed legislation that prohibits the Tennessee Department of Revenue (DOR) from enforcing Rule 129(2) until the legislature reviews the *Wayfair* decision.

Current status of the *Wayfair* issue in Tennessee

If a dealer has no physical presence in Tennessee, the dealer is not required to collect Tennessee sales and use tax until DOR issues public notice stating the date upon which it will begin enforcing Rule 129(2).

However, DOR encourages these dealers to voluntarily collect and remit the tax as a convenience to their customers.

No Retroactivity

DOR will not apply Rule 129(2) retroactively. For additional details, please read [important notice #18-11](#) on the DOR website.



Upcoming Training

©AcquaMarina

<u>Date</u>	<u>Title</u>	<u>Location</u>
November 30	County Operating Budget	Kimball - Chattanooga State Community College
December 12-14	Renewal Conference	Franklin - Marriott



Log into k@te to register for these classes
<http://kate.tennessee.edu/ctas>

Need help? Call (615) 532-3555 and
ask for Training

Two wooden mannequins are standing on either side of the text, facing each other and shaking hands. They are made of light-colored wood and have a simple, stylized design with visible joints at the neck, shoulders, elbows, hips, and knees. The background is a plain, light color.

CTAS is *Hiring!*

We are currently recruiting for the following open positions:

- [IPS Program Manager II, CCFO](#)
- [IPS Consultant II, CCFO](#)
- [Administrative Intern, 6-Month Appointment](#)
- [Administrative Intern, 1-Year Appointment](#)

If you are interested or know someone who might be a good fit for us, please use the links above to apply today.

School Bus Replacement Grants: FAQs

On October 16, the Tennessee Department of Environment & Conservation (TDEC) partnered with the Tennessee Department of Education to host an application workshop in Lebanon for the School Bus Replacement Grant program. Staff from TDEC's Office of Energy Programs, the Office of Policy and Sustainable Practices, the Division of Air Pollution Control, and the Grants and Contracts Administration team presented and fielded attendees' questions. A video of the application workshop has been added to the TDEC Office of Energy Programs website, available [here](#). TDEC has also expanded its School Bus Replacement Grant Frequently Asked Questions (FAQs) in order to address questions posed by potential applicants about the grant program, including those posed during the application workshop.

This funding program is managed by TDEC under its administration of the State's initial Volkswagen Diesel Settlement Environmental Mitigation Trust allocation. Under the School Bus Replacement Grant program, \$8,710,353.78 in funding is available for eligible Class 4-8 School Bus projects. The grant program will provide financial assistance to public, non-profit, and private fleets in Tennessee that apply to receive funding to replace a minimum of one eligible School Bus with any new diesel, Alternate Fueled, or All-Electric School Bus. All terms and conditions of the program are outlined in an Application Manual, accessible [here: School Bus Grant Application Manual](#).

- Grants shall not exceed \$750,000 per Grantee.
- Eligible applicants include both Government and Non-Government entities. "Government" shall mean a State or local government agency (including a school district, municipality, city, county, special district, transit district, joint powers authority, or port authority, owning fleets purchased with government funds), and a tribal government or native village. More information on applicant eligibility can be found in the Application Manual.
- School Buses eligible for replacement include 2009 engine model year or older Class 4-8 School Buses sold or introduced into interstate commerce for purposes that include carrying students to and from school or related events. Eligible School Buses may include Type A-D School Buses.
- Applications may include a variety of eligible vehicle and/or fuel types.

Applications must be submitted electronically through the TDEC Online Grants System by 4:00 PM CST on December 14, 2018. Please refer to TDEC's "About the Online Grants System" webpage to learn more about the TDEC Online Grants Management System, including how to register and apply. **Awards are expected to be announced in January 2019**, and the expected timeframe for grant contracting efforts will be March 2019. Please contact Senior Program Manager/Energy Consultant Alexa Voytek at Alexa.Voytek@tn.gov or 615-532-0238 with any questions about the funding program.

Want to learn more about Tennessee and the Volkswagen Diesel Settlement? Sign up for the TDEC email list at <https://signup.e2ma.net/signup/1843437/1737620/> in order to receive related email updates on topics including, but not limited to, funding cycles and project solicitation. For additional information on the VW Settlement, visit the TDEC Office of Energy Programs website [here: http://www.tn.gov/environment/VWSettlement](http://www.tn.gov/environment/VWSettlement).



Please **verify** your official contact information in our Directory.

1. Please go to <http://www.ctas.tennessee.edu>
2. Click on Directory.
3. Go to your county then click your title.
4. Click Request Update.
5. Update info and click Submit.

We greatly appreciate your assistance in making sure your information is correct in the Directory!



County Technical Assistance Service
INSTITUTE FOR PUBLIC SERVICE

226 Anne Dallas Dudley Boulevard, Suite 400, Nashville, Tennessee 37219

Phone: (615) 532-3555 Fax: (615) 532-3699

www.ctas.tennessee.edu