

Analysis of the representativity of the agricultural activity in the revision of the quota-part of state tax

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Abstract: This article aims to analyse the representativeness of the agricultural sector in the municipal transfer of the share of the state tax. A case study was carried out in the municipality of Tupã, in São Paulo State. The literature review allowed the elaboration of a budget flowchart that served as an analytical guide – the documentary research made possible the quantitative analysis and the calculation of the agricultural activity representativeness in the governmental transference. For the case studied, the agricultural sector represented, between 2010 and 2016, about 20% of the transfer. This work contributes methodologically to analyze the importance of the agricultural activity in the municipal revenues, as well as to valorise the sector and subsidize the generation of demands and the proposition of specific public policies.

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