

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 573 - HB 784

February 11, 2019

SUMMARY OF BILL: Increases, from 10 to 12 days, the time period after a written request is received, in which an aggrieved person desiring a hearing with the Commissioner of the Department of Revenue (DOR) with respect to any issue regarding revenue, regulatory, or registration law administered by the Commissioner, that an opportunity for a formal hearing must be granted.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The proposed additional time in which an aggrieved person must be granted a hearing after written request is received will not result in a significant number of additional hearings and will not impact the outcome of any such hearings.
- Any fiscal impact to DOR is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/jdb