

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 704

January 31, 2023

SUMMARY OF BILL: Requires the Department of Revenue's (DOR) annual report regarding the sales tax collected on sales of all electronic nicotine delivery devices to also be provided to the General Assembly's Legislative Librarian.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Requiring DOR to send the report to the General Assembly's Legislative Librarian will not significantly impact DOR's operations and will not result in a significant increase in state expenditures; therefore, any fiscal impact will 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

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