

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1097 - HB 1164

March 5, 2021

SUMMARY OF BILL: Requires various notices to be provided to family members and parties to an estate by personal representatives, executors, and administrators of estates. Requires probate courts to provide certain written notice to executors or assessors of estates or trusts.

ESTIMATED FISCAL IMPACT:

Increase Local Expenditures – Exceeds \$6,500/FY21-22*

Assumptions:

- Certain notification requirements within the proposed language will occur between private parties and will not result in any significant fiscal impact to state or local government.
- The proposed language requires probate courts, upon receiving notice that an application for a death certificate has been filed, to provide written notification to the executor or assessor for the applicable estate or trust.
- Probate courts do not have access to information regarding death certificate applications. This analysis assumes family members applying for a death certificate will notify probate courts, and upon receiving such notification, probate courts will provide written notice to executors and assessors.
- According to the Department of Health:
 - In 2015, there were 66,329 deaths statewide;
 - In 2016, there were 67,924 deaths statewide;
 - In 2017, there were 70,069 deaths statewide; and
 - In 2018, there were 71,074 deaths statewide.
- It is reasonably assumed that at least 10,000 family members will notify probate courts of their application in any given fiscal year statewide.
- The required written notice will result in a mandatory recurring increase in local expenditures estimated to exceed \$6,500 [(10,000 notifications x \$0.55 stamp + \$0.10 envelope)] beginning in FY21-22 and occurring in subsequent years.

*Article II, Section 24 of the Tennessee Constitution provides that: *no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

CERTIFICATION:

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

A handwritten signature in black ink that reads "Bojan Savic". The signature is written in a cursive style with a large, prominent 'B' and 'S'.

Bojan Savic, Interim Executive Director

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