

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2264 - SB 2197**

February 5, 2020

**SUMMARY OF BILL:** Changes, from monthly or quarterly to quarterly, the frequency in which dealers of aviation fuel must file a report to the Commissioner of Revenue regarding the total amount of fuel sold in dollars and gallons.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Requiring all reports to be filed on a quarterly basis is not expected to have a significant fiscal impact on the Department of Revenue, sales tax collections imposed on aviation fuel, or on the penalties assessed to any aviation fuel dealers for failure to file such a report; therefore, any fiscal impact 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

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