

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2480 – SB 2482

February 12, 2020

SUMMARY OF BILL: Increases, from 30 to 45, the number of days the Commissioner of the Department of Revenue may extend the deadline by which any liquor-by-the-drink licensee may file tax returns.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Authorizing the Commissioner to extend this timeframe will not impact liquor-by-the-drink tax collections or the number of revoked or suspended licenses due to failure to file returns and pay the required tax; 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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