

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2734 - SB 2878**

February 10, 2020

**SUMMARY OF BILL:** Changes, from July 1 to July 15 of each year, the date by which the Commissioners of Revenue, Economic and Community Development, and Finance and Administration must publish a list of counties which are identified as distressed counties and are therefore eligible for an apportionment of sales and use tax revenue to commercial development districts in those counties.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Changing the date by which the currently required list must be provided will not have any impact on the amount or timing of sales and use tax apportioned to counties, nor will it require any additional staffing or resources from the departments; therefore, the fiscal impact of the proposed legislation is considered 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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