

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 546 - HB 1301

February 27, 2019

SUMMARY OF BILL: Requires the Commissioner of the Department of Revenue (DOR) to report annually the total amount of state and local sales and use tax refunds paid in the preceding calendar year to victims of natural disaster pursuant to Tenn. Code. Ann. § 67-6-396.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- The DOR can provide the required annual report utilizing existing staff without any increase in state expenditures.

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

/jdb