

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1441 - SB 1309

March 12, 2019

SUMMARY OF BILL: Authorizes the Department of Revenue (DOR) to use certified mail, in addition to the option of registered mail, for providing notice to those holding credits or other personal property belonging to a dealer having a state and local sales and use tax delinquency.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The cost for standard postage is \$0.55 and \$6.80 for certified mail.
- Based on information provided by the DOR, due to the additional cost of sending notices via certified mail versus standard postage, the Department would elect to continue the use of standard postage; therefore, this legislation is estimated to have no significant fiscal impact on state government.

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

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