

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1591 – HB 1636**

January 11, 2024

**SUMMARY OF BILL:** Authorizes persons 65 years of age or older to file required professional privilege tax documents and payments in paper form. Authorizes the Commissioner of the Department of Revenue to require that the documents or payments be accompanied by a manual handling fee.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-1-115(b), persons subject to an electronic filing requirement imposed by the Commissioner are permitted to file the applicable document in paper form if electronic filing creates a hardship upon the individual.
- The Commissioner is authorized to require that any such paper filing be accompanied by a manual handling fee not to exceed \$25 that is calculated to account for any additional cost of preparing such filing. The cumulative total of manual handling fees charged to any one taxpayer for all tax filings in any 12-month period must not exceed \$50.
- It is estimated that the overall number of paper filings, and associated revenue and expenditures, will not significantly increase as a result of authorizing persons 65 years of age or older to file in paper form.

**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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