

## **FISCAL NOTE**

### **HB 2912 - SB 2959**

February 12, 2002

**SUMMARY OF BILL:** Amends TCA 67-1-1707 by adding the provision that tax return information may be disclosed in response to a duly authorized and properly served subpoena, including a grand jury subpoena, issued in any criminal investigation or proceeding, whether before or after indictment, conducted by the federal government, by this state, or by a local government of this state.

#### **ESTIMATED FISCAL IMPACT:**

**MINIMAL**

#### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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