

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2944 - SB 3517

February 15, 2010

SUMMARY OF BILL: Extends the period of time that the Board of Equalization must notify a taxpayer of a decision and appeal from five days to seven days prior to the date taxes are due.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures - Not Significant

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-5-1409(a), the Board of Equalization is currently required to notify taxpayers of a decision and appeal no later than five days prior to the date taxes are due.
- Based on information provided by the Comptroller, extending the deadline to seven days will have a not significant 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 "James W. White".

James W. White, Executive Director

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