

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2945 - SB 2876

February 22, 2010

SUMMARY OF BILL: Authorizes a copy of the court order dismissing action to collect taxes that are barred by statute of limitations as an alternative to entering memorandum of the court's judgment.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- Based on information provided by the Department of Revenue and the Administrative Office of the Courts (AOC), there will be no fiscal impact to the state as a result of this bill.

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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