

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2946 - SB 2878

February 8, 2010

SUMMARY OF BILL: Removes declaration that the tobacco tax is a levy on the consumer.

ESTIMATED FISCAL IMPACT:

State Revenue – Net Impact – Not Significant

Assumption:

- Removing the declaration that the tobacco tax is a levy on the consumer will not change the levy of the tobacco tax on any tobacco products, or the tax liabilities owed on tobacco products. Therefore, any net change to tobacco tax revenue is considered to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script that reads "James W. White".

James W. White, Executive Director

/rnc

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