

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2782 – HB 3013**

February 4, 2010

**SUMMARY OF BILL:** Exempts from occupational privilege tax any person licensed to practice a healing art, or any branch thereof, who is an officer in the commissioned medical corps of the Army, the Navy, or the Air Force of the United States, when exempt from registration with the Division of Health Related Boards.

**ESTIMATED FISCAL IMPACT:**

**State Revenue- Net Impact – Not Significant**  
**State Expenditures – Net Impact – Not Significant**

Assumption:

- Pursuant to Tenn. Code Ann. § 67-4-1708(c), any person who is in the armed forces of the United States is considered exempt from the occupational privilege tax. Therefore, any officer of any medical corps within the Army, Navy, or Air Force is considered exempt from occupational privilege tax under current law. As a result, any net change to state revenue or expenditures 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 black ink, reading "James W. White".

James W. White, Executive Director

/rnc