

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2923 - HB 3033**

February 16, 2010

**SUMMARY OF BILL:** Authorizes the Attorney General to disclose to cigarette manufacturers any information provided by licensed agents of the Department of Revenue regarding the purchases from that manufacturer on which tax stamps have been applied or the tax otherwise paid.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures – Not Significant**

Assumptions:

- Based on information received from the Attorney General, any increase to state expenditures for disclosing information to manufacturers is considered not significant and can be accomplished with existing resources without an increased appropriation or a reduced reversion.
- Based on information received from the Department of Revenue, authorizing the Attorney General to disclose information to manufacturers will not result in a fiscal impact to tobacco tax revenue received by the state.

**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

/rnc

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