

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 664 – HB 940

May 2, 2011

SUMMARY OF AMENDMENT (006483): Deletes the original bill. Authorizes new specialty earmarked license plates for the following: Adoption, Historic Collierville, the Harpeth River Watershed Association, Tennessee’s veterans, SpiritHorse Therapeutic Riding, Donate Life, the Prince Hall Masons, the Labrador Retriever Foundation, the Stax Museum of American Soul Music, the Tennessee Equine Association, the American Red Cross, and the National Civil Rights Museum. Extends the initial issuance period for specialty license plates for the Memphis Rock ‘n’ Soul Museum, the T.C. Thompson Children’s Hospital, the Fisk Jubilee Singers, the Habitat for Humanity, and the Civil War Preservation. Authorizes administrative judges to receive a judiciary special license plate. Authorizes the issuance of Tennessee Fraternal Order of Police (FOP) new specialty earmarked license plates to members and associate members of the organization without the 1,000 plate minimum and removes the authorization for the National Fraternal Order of Police new specialty earmarked license plate. Authorizes the spouse of a deceased recipient of a Purple Heart memorial registration plate to receive two registration plates at no cost. Authorizes issuance of new military specialty license plates for recipients of the Distinguished Flying Cross and recipients of the Air Medal. Requires the Department of Revenue to establish a program to authorize the sale of non-refundable gift vouchers in the amount of \$35 that may be redeemed by any person toward the additional fee for cultural, specialty earmarked and new specialty earmarked license plates.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Revenue –

\$3,800/General Fund/One-Time/FY11-12

\$15,600/Wildlife Resources Fund/FY11-12

\$12,500/Tennessee Arts Commission/FY11-12

\$3,100/Highway Fund/FY11-12

\$17,500/Wildlife Resources Fund/FY12-13 and Subsequent Years

\$14,000/Tennessee Arts Commission/FY12-13 and Subsequent Years

\$3,500/Highway Fund/FY12-13 and Subsequent Years

Increase State Expenditures - \$3,800/One-Time/FY11-12

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Increase State Revenue - \$64,600/One-Time/General Fund
\$15,600/Earmarked/State Agencies
\$254,600/Dedicated Funds
\$216,500/Arts Commission
\$53,700/Highway Fund

Increase State Expenditures - \$120,900/One-Time/General Fund

Assumptions applied to amendment:

- Adoption plates (estimated in the fiscal note to HB 40) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Historic Collierville plates (estimated in the fiscal note to SB 239) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Harpeth River Watershed Association plates (estimated in the fiscal note to HB 193) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Tennessee veteran’s plates (estimated in the fiscal note to SB 376) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- SpiritHorse Therapeutic Riding plates (estimated in the fiscal note to SB 283) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Donate Life plates (estimated in the fiscal note to HB 557) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Prince Hall Masons plates (estimated in the fiscal note to HB 1058) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Labrador Retriever Foundation plates (estimated in the fiscal note to SB 842) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.

- Stax Museum of American Soul Music plates (estimated in the fiscal note to HB 1492) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Tennessee Equine Association plates (estimated in the fiscal note to HB 1497) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- American Red Cross plates (estimated in the fiscal note to HB 2026) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- National Civil Rights Museum plates – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Extends initial issuance period for T.C. Thompson Children’s Hospital plate (estimated in the fiscal note to SB 63) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Extends initial issuance period for Memphis Rock ‘n’ Soul Museum plate (estimated in the fiscal note to SB 58) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Extends initial issuance period for Fisk Jubilee Singers plate (estimated in the fiscal note to SB 448) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Extends initial issuance period for Habitat for Humanity plate (estimated in fiscal note to HB 1307) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Extends initial issuance period for Civil War Preservation plate (estimated in the fiscal note to HB 1496) – An increase in one-time state revenue of \$3,800 (General Fund); \$15,600 dedicated funds; \$12,500 Arts Commission; \$3,100 Highway Fund. An increase to one-time state expenditures of \$3,800.
- Any increase in state expenditures for the authorization of issuance of judiciary special license plate to administrative judges will be not significant.
- The Department of Revenue will establish a program that authorizes the sale of non-refundable gift vouchers in the amount of \$35 that may be redeemed by any person toward the additional fee for cultural, specialty earmarked and new specialty earmarked license plates (estimated in the fiscal note to SB 353) – An increase in state revenue of \$5,000 dedicated funds; \$4,000 Arts Commission; \$1,000 Highway Fund. An increase in one-time state expenditures of \$53,700.
- Authorizes issuance of new military specialty license plates for recipients of the Distinguished Flying Cross and recipients of the Air Medal (estimated in the fiscal note

to HB 1377) – A not significant decrease in state revenue; a one-time increase in state expenditures of \$2,600.

- Authorizes the spouse of a deceased recipient of a Purple Heart memorial registration plate to receive two registration plates at no cost (estimated in the fiscal note to HB 1199) – Not Significant.
- Authorizes issuance of Tennessee Fraternal Order of Police (FOP) new specialty earmarked license plates to members and associate members of the organization without the 1,000 plate minimum. Removes the authorization for the National Fraternal Order of Police new specialty earmarked license plate (estimated in the fiscal note to HB 1037) – Not Significant.

CERTIFICATION:

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



James W. White, Executive Director

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