

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**HB 2293 – SB 2525**

March 31, 2014

**SUMMARY OF ORIGINAL BILL:** Authorizes the local legislative body to alter or revise line items of a proposed budget for the local board of education when a portion of the proposed budget is allocated for lobbying or dues paid to entities who lobby. The provisions of the bill are applicable to budgets adopted beginning in 2015.

**FISCAL IMPACT OF ORIGINAL BILL:**

Other Fiscal Impact - Any fiscal impact to local government expenditures cannot be determined because any such impact is dependent upon several unknown factors; however, any such impact will be permissive.

**SUMMARY OF AMENDMENT (015535):** Deletes all language after the enacting clause. Requires any local board of education, when submitting a budget to the local legislative body for approval, to also submit a form detailing any lobbying expenditures included in such budget. Authorizes the local legislative body to alter or revise any items of the proposed budget for the local board of education which involve lobbying expenditures. The provisions of the bill as amended are applicable to budgets adopted beginning in 2015.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions for the bill as amended:

- Any vote required for the alteration or revision of a county board of education budgetary line item can be accomplished at a regularly-scheduled meeting of the local legislative body.
- Requiring local boards of education to submit a form detailing any lobbying expenditures in addition to the proposed budget is not estimated to result in any significant fiscal impact to local government.

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- Any fiscal impact to local government expenditures is dependent upon several unknown factors such as the number of local boards of education currently allocating money for a lobbyist or for dues paid to entities who lobby; the number of local legislative bodies that will choose to alter this budgetary line item; whether the local legislative body will vote to increase or decrease the amount proposed by the board of education; and the extent of any subsequent increase or decrease.
- Due to multiple unknown factors, a precise impact to local government expenditures cannot be determined; however, any impact will be permissive.

**CERTIFICATION:**

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



Lucian D. Geise, Executive Director

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