

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 84 - HB 57

February 27, 2013

SUMMARY OF BILL: Increases, from 15 to 30 days, the length of time a business owner has to notify the county assessor and county trustee of the sale or termination of the business and pay any due property taxes, interest, or penalties.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to County Technical Assistance Service (CTAS), the provisions of this bill will not significantly impact local government.

CERTIFICATION:

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

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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