

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 182 - HB 176**

February 13, 2013

**SUMMARY OF BILL:** Delays, from July 1, 2013, until July 1, 2015, the implementation date of certain streamlined sales tax provisions.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Based on information provided by the Department of Revenue (DOR), extending the effective date for the streamlined sales tax agreement provisions by two additional years will not have an impact on state or local government revenue.
- These same provisions were extended four years ago, with Public Chapter 530 of the Public Acts of 2009, as well as two years ago, with Public Chapter 72 of the Public Acts of 2011. At those times, DOR indicated the extensions would not impact state or local revenue.

**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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