

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 300 - HB 394

March 4, 2013

SUMMARY OF BILL: Authorizes local governments to establish community gardening programs, and regulate such programs by resolution or ordinance, including the establishment of any fees to be assessed by the local government on permits issued for such projects. Requires the State Board of Education (SBE), in collaboration with the Department of Health (DOH), the Department of Agriculture (AG), and the Department of Finance and Administration (F&A), to develop and implement a program to promote participation of kindergarten through twelfth grade (K-12) students in community garden programs. Authorizes local governments to convey real property suitable for community gardening to private non-profit entities under certain conditions. Exempts from taxation any gross proceeds derived from the sale of products grown in the community garden, if such proceeds are used to defray operating and maintenance costs of the garden. Requires the Commission on Aging and Disability to make available information concerning the nutritional benefits of eating garden produce to promote participation by older persons in community garden programs.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to SBE, any cost associated with the development and implementation of a program to promote participation in community gardens for students in grades K-12 can be accommodated within existing resources without an increased appropriation or reduced reversion.
- According to AG, F&A, and DOH, the provisions of the bill will not result in any significant fiscal impact to any of these Departments.
- According to the Department of Revenue, tax exempt sales from community gardens will reduce taxable sales of food products currently purchased at retail by an amount considered to be not significant.
- According to the Commission on Aging and Disability, providing nutritional information on garden produce can be accomplished utilizing existing resources without an increased appropriation or reduced reversion.
- Any vote required by the local legislative body for passage of a resolution or ordinance establishing regulations for community gardens can be accomplished at regularly-scheduled meetings.

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- According to County Technical Assistance Service (CTAS), and Municipal Technical Advisory Service (MTAS), this bill will not result in any significant impact to 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". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

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