

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 971 - HB 979**

March 17, 2013

**SUMMARY OF BILL:** Specifies how timeliness of requests for conferences and lawsuits filed to challenge tax assessments must be determined. Corrects a typographical error by directing taxpayers to attach the notice of assessment to the “complaint”, instead of to the “notice”, when filing such lawsuits.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- According to the Department of Revenue, specifying how timeliness of requests for conferences and lawsuits filed to challenge tax assessments must be determined and correcting the typographical error will not result in a significant fiscal impact to the state or 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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