

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1937 - HB 1868

February 27, 2014

SUMMARY OF BILL: Requires any school of cosmetology, cosmetology shop, manicure shop, or skin care shop to ensure restrooms are wheelchair accessible.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Department of Commerce and Insurance, this will have no effect on the Department or the Board of Cosmetology.
- Pursuant to Tenn. Code Ann. § 4-29-121, all regulatory boards are required to be self-supporting over a two-year period. The Board of Cosmetology had closing balances of \$184,436 in FY11-12, \$179,171 in FY13-14, and a closing reserve balance of \$810,655 on June 30, 2013.

IMPACT TO COMMERCE:

Other Impact - The cost to any school or shop to construct or alter its bathroom facilities in order to comply with this law cannot be reasonably determined.

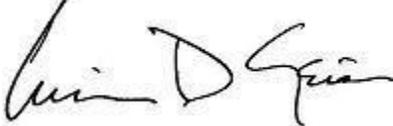
Assumptions:

- Depending on the size of the business, expenses incurred to make a bathroom wheelchair accessible may be applied as a tax credit or tax deduction for the business in the year incurred; however, this generally does not apply to the cost of construction.
- It is assumed that most schools and shops have bathrooms that are wheelchair accessible.
- To the extent that any school or shop will need to engage in construction or alterations to make a restroom wheelchair accessible is unknown.

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CERTIFICATION:

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



Lucian D. Geise, Executive Director

/jdb