

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1945 - HB 1862

March 2, 2014

SUMMARY OF BILL: Adds county mayors, sheriffs, and chief administrative officers of county highway departments to the definition of “general officers”. Removes minimum annual compensation established for general officers; requires the compensation of general officers to be set by a resolution adopted by a majority vote of the county legislative body prior to the election of such officers and paid from the general fund of each county, effective July 1, 2014. Removes minimum compensation requirements for county commissioners serving in counties with a population greater than 100,000. Requires general officers to be deprived of all fees and commissions that will accrue and to only be compensated for their services by salaries established by county legislative bodies. Requires any education incentive payments or payments made to assessors of property pursuant to Tenn. Code Ann. § 67-1-501 to be excluded when determining the salary paid to the general officials of the county.

ESTIMATED FISCAL IMPACT:

Other Fiscal Impact – Due to multiple unknown variables, a precise fiscal impact to local government expenditures cannot reasonably be determined; however any fiscal impact will be permissive.

Assumptions:

- Under current law, minimum compensation requirements are established for general officers of county government. The provisions of the bill will remove such requirements and allow the county legislative body to establish the salary for general officers.
- Any vote required to set general office compensation can be accomplished at a regularly-scheduled meeting of the county legislative body.
- Due to multiple unknown variables, such as which counties will elect to change the current minimum compensation of general officers, which general officers will have their compensation altered, the extent of any new compensation set by the county legislative body, the extent of any increase or decrease in such compensation, and how any such compensation will change annually, a precise fiscal impact to local government expenditures cannot reasonably be determined; however any fiscal impact is permissive.

CERTIFICATION:

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



Lucian D. Geise, Executive Director

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