

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2118 - HB 2019

February 16, 2014

SUMMARY OF BILL: Establishes that, for the purpose of waiving a civil penalty when a shipper fails, due to an error other than negligence, to notify the Commissioner of Revenue prior to diverting fuel, the shipper must satisfactorily demonstrate that the failure to provide notice was due to a non-negligent error.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Requiring the shipper to satisfactorily demonstrate that the failure to provide prior notification was due to a non-negligent error will not significantly reduce the number of civil penalty waivers.
- Any fiscal impact on the state or local government is estimated to be not significant.

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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