

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1155 - SB 1196**

March 2, 2015

**SUMMARY OF BILL:** Increases, from 30 to 45, the number of days for which an emergency or other extraordinary extension may be granted by the Commissioner of the Department of Revenue for submitting the required sales and use tax returns.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Total sales and use tax collections will not be significantly impacted.
- Any additional interest imposed on additional days granted to taxpayers will be not significant.

**CERTIFICATION:**

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

A handwritten signature in black ink that reads "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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