

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1279 - SB 1249

February 17, 2015

SUMMARY OF BILL: Increases, from seven to ten days, the amount of time the Commissioner of the Department of Revenue has to deny a request for an expedited ruling and return the fee to the requesting party.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Extending the time for the Commissioner to deny a request for an expedited ruling will not significantly impact the number of expedited rulings issued or fee collections from the fee imposed on the requesting party.

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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