

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1634 - SB 1886

January 25, 2016

SUMMARY OF BILL: Requires the Department of Revenue, by May 1 of each year, to notify taxpayers in writing by mail or email of the amount of professional privilege tax owed, the due date, and any requirement for electronic filing or payment.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- The Department of Revenue notified all professional privilege taxpayers who did not have valid email addresses by mail in FY14-15. The Department will utilize email notifications whenever possible and will continue to contact the remaining taxpayers through mail. The proposed legislation will not result in a significant fiscal impact to the Department.

CERTIFICATION:

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

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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