

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 176 – HB 417**

February 6, 2015

**SUMMARY OF BILL:** Decreases, from 24 to 12 hours, the time in which a person engaged in the activity of billing, collecting for, distributing or selling tobacco products through the drop shipment plan or system must complete a report with purchaser information after receiving an order.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Decreasing the time period in which a drop shipper must report purchaser information after receiving an order will not result in a significant state or local fiscal impact.

**CERTIFICATION:**

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

A handwritten signature in cursive script that reads "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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