

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1649 - HB 1701**

February 29, 2016

**SUMMARY OF BILL:** Creates a Class A misdemeanor criminal offense for a supervisory employee of the state to instruct, direct, or encourage an employee to make a false statement, entry, notation, or report; or to alter, destroy or conceal information, documentation, or material having evidentiary value to an audit conducted by or on the behalf of the Comptroller of the Treasury.

Creates a Class A misdemeanor criminal offense for any state employee to intentionally or knowingly interfere with, impede, obstruct, or limit access to any information, documentation, or communication that is requested during or in relation to an audit conducted by or on behalf of the Comptroller of the Treasury.

Specifies that charges for a violation under this legislation may be brought only by indictment, presentment, or criminal information and this legislation shall not prevent an individual from pursuing other criminal charges by affidavit of complaint.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Based on information from the Comptroller's Office, the provisions of this bill will have no fiscal impact on the Comptroller's Office.
- There will not be a sufficient number of prosecutions for state or local government to experience any significant increase in revenue or expenditures.

**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

/amj

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