

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1776 – HB 2155**

February 17, 2016

**SUMMARY OF BILL:** Authorizes counties, by a two-thirds majority vote, to use funds collected from litigation taxes for substance abuse prevention purposes. Revenue from litigation taxes will first be apportioned pursuant to the provisions of Tenn. Code Ann. §§ 67-4-606 and 67-4-601.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- This bill is permissive and does not require county legislative bodies to use collected litigation taxes for substance abuse prevention purposes.
- Counties electing to use a portion of collected litigation taxes for substance abuse prevention purposes will not experience an increase in the collection of litigation taxes; rather, the tax collected will be redistributed, first allocating the amounts required to be apportioned according to Tenn. Code Ann. §§ 67-4-606 and 67-4-601 and will have the option to use the remaining funds for substance abuse prevention purposes. No fiscal impact to local government.

**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