

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1888 - HB 2086

February 11, 2016

SUMMARY OF BILL: Requires retailers of dyed diesel fuel to offer qualified farmers or nurserymen the same discount offered by such retailers to motor carriers on the sales price of each gallon of dyed diesel fuel.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- According to the Department of Revenue and pursuant to Tenn. Code Ann. § 67-6-207, dyed diesel fuel purchased by qualified farmers or nurserymen is exempt from the sales and use tax.
- Pursuant to Tenn. Code Ann. § 67-3-202(c), dyed diesel fuel is exempt from the diesel tax.

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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