TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE

FISCAL MEMORANDUM

HB 169 – SB 225

March 25, 2017

SUMMARY OF ORIGINAL BILL: Increases, from 10 to 15 days, the minimum amount of time a trustee, deputy trustee, or delinquent property tax attorney must give notice to a taxpayer prior to the seizure of any personal property for delinquent property taxes.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (005986): Deletes all language after the enacting clause. Authorizes local governments that are part of the Regional Transportation Authority (RTA) of Middle Tennessee or within Knox, Hamilton, or Shelby Counties, to collectively impose a countywide transportation improvement surcharge to fund all or part of the costs associated with maintaining, improving, expanding, or managing public transit facilities or systems and related infrastructure. Authorizes the cities of Knoxville, Chattanooga, Clarksville and Memphis to impose a citywide transportation improvement surcharge in instances where a countywide surcharge levy is rejected by election vote.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Other Fiscal Impact – The precise fiscal impact on state or local government is dependent on multiple unknown factors and cannot be reasonably determined. Any impact on local government is considered permissive.

Assumptions for the bill as amended:

- This legislation defines "county" as any county located in the state and includes any county having a metropolitan or consolidated form of government; and "implementing agency" as any public transit agency, regional transportation authority created pursuant to Tenn. Code Ann. § Title 64 Chapter 8, or other state or local government department, agency, or designated entity that is responsible for planning or implementing a transit improvement program.
- This legislation defines local government as any county, city, or town in this state.

- Members of the RTA of Middle Tennessee are Cheatham, Davidson, Dickson, Montgomery, Robertson, Rutherford, Sumner, Williamson, and Wilson Counties.
- Any action taken by a local government to impose a countywide or citywide transportation improvement surcharge is permissive.
- This legislation requires the county mayor or mayor of the city with the largest population in the county to establish a coordinating committee to develop a mobility improvement program that will specify the tax and rate the surcharge will impose and identify the mechanism for establishing the transportation improvement trust fund where the surcharge funds will be deposited.
- This legislation outlines the requirements for the resolutions and elections required for eligible local governments to levy a surcharge.
- The total statewide impact to state and local government associated with a mobility improvement program is dependent upon multiple unknown factors, including, but not limited to: the number of local governments electing to carry out the program, the number of governing bodies adopting the improvement program, the costs associated with newspaper postings and any special election held to vote on such a program, the amount and collection method of such a surcharge, any length of time the joint resolution authorizes the surcharge to be collected, and any cost associated with maintaining, improving, expanding or managing public transit facilities or systems and related infrastructure.
- Given the extent of unknown factors, the precise fiscal impact to state and local government cannot be reasonably determined.

CERTIFICATION:

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

Krista M. Lee

Krista M. Lee, Executive Director

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