

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 768 - SB 907**

March 9, 2017

**SUMMARY OF BILL:** Clarifies that a trustee, deputy trustee, or delinquent tax attorney may deliver written notice of an intended seizure by certified, registered, or first class mail.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Under current law, pursuant to Tenn. Code Ann. § 67-5-2003(c), the trustee, deputy trustee, or delinquent tax attorney is required to give at least 10 days' notice of the intended seizure of personal property by either delivery of such notice in person, leaving such notice at the dwelling or usual place of business of the taxpayer, or by mailing such notice to the taxpayer's last known address.
- Any fiscal impact to local government resulting from specifying the manner in which the notice may be mailed is estimated to be not significant.

**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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