

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 237 – SB 276**

February 13, 2019

**SUMMARY OF BILL:** Requires the Department of Revenue (DOR) to conduct a study, by January 1, 2020, to determine how much tax revenue is estimated to be collected if remote sellers are required to collect sales tax in this state. Requires the DOR to report its findings to the Speaker of the Senate, the Speaker of the House of Representatives, and the Finance, Ways and Means Committees of both the Senate and the House of Representatives.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- The DOR can conduct the required study and report its findings utilizing existing resources without a significant increase in expenditures.

**CERTIFICATION:**

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

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/jdb

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