

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 400

February 2, 2019

SUMMARY OF BILL: Increases, from three to four, the number of years that a hotel operator must retain records necessary to determine the amount of hotel occupancy tax for which the operator may be liable.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Increasing the number of years for which hotel operators must retain records will have no significant impact on the total amount of hotel occupancy taxes collected by the local government.

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