

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 508 - SB 1171

April 4, 2019

**SUMMARY OF BILL:** Corrects a reference to an office within the Attorney General and Reporter's (AG) Office, from "Antitrust Division" to "Consumer Advocate and Protection Division". Authorizes a not-for-profit hospital to electronically submit a request for an informal conference with the Commissioner of the Department of Health (DOH), when the Commissioner issues a civil penalty for delinquent reports. Prohibits the Commissioner of the Department of Revenue (DOR) from taking any enforcement actions until the final adjudication of the taxpayer's appeal of the Commissioner's denial to grant an exemption for a taxpayer claiming not-for-profit status.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Correcting an incorrect statutory reference to an office within the AG's Office will not impact state expenditures.
- Not-for-profit hospitals are currently authorized to submit requests for informal conferences with the Commissioner of the DOH. Authorizing such requests to be submitted electronically will not increase the number or outcomes of any such conferences. Any impact on civil penalty collections will be not significant.
- Prohibiting the Commissioner of DOR from taking enforcement actions until the final adjudication of the taxpayer's appeal will not impact state or local tax collections.

**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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