

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1026 - SB 1459**

February 11, 2019

**SUMMARY OF BILL:** Changes, from May 31 to July 1, the annual deadline to apply for renewal of a license to sell, distribute, or handle tobacco products in this state.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The Department of Revenue can accommodate an alternate calendar date for tobacco license renewals within existing resources.
- Changing the annual license renewal deadline from May 31 to July 1 will not impact total license fee collections or the fiscal year distributions of such collections.

**CERTIFICATION:**

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

Krista Lee Carsner, Executive Director

/jdb