

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1402 - SB 1339

April 2, 2019

SUMMARY OF BILL: Requires the Department of Education (DOE) and the Comptroller of the Treasury to jointly conduct a study to determine the total amount of funds spent to build, equip, and maintain elementary, middle, and secondary schools.

Requires the DOE to annually calculate the actual average instructional salary for teachers across the southeastern United States and to submit a report for any fiscal year in which the actual average weighted salaries in Tennessee are below the southeastern United States average.

Requires the DOE and the Department of Revenue (DOR) to jointly conduct a study to determine the total amount and total percentage of state and local option sales taxes appropriated to kindergarten through grade twelve (K-12) education.

Requires the departments to report all findings to the Education Committees; the Finance, Ways and Means Committees; and to the Speakers of the Senate and the House of Representatives by February 1, 2020.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Based on information provided by the Comptroller of the Treasury, conducting a study with the DOE to determine the total amount of funds spent to build, equip, and maintain elementary, middle, and secondary schools, can be performed within existing staff and resources without a significant increase in state expenditures.
- DOR will be able to work with the DOE to report the total amount of state and local option sales taxes, and use of the those taxes appropriated to K-12 education within existing staff and resources without any significant increase in state expenditures.
- Any additional workload for DOE to prepare the required reports can be accommodated within existing resources without a significant increase in state expenditures.

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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". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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