

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1410 - SB 1462**

February 11, 2019

**SUMMARY OF BILL:** Requires the Department of Revenue (DOR), under the “Tennessee Taxpayer Bill of Rights”, to provide taxpayers with tax applications, notices, and other information written in plain language.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Pursuant to Tenn. Code Ann. § 67-1-110(c)(2), the DOR is currently required to provide tax forms to taxpayers in plain language. Clarifying that all documents be provided to taxpayers in plain language will have no fiscal impact to the DOR.

**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