

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1842 - SB 1801

January 23, 2020

SUMMARY OF BILL: Changes the quarterly date on which all new tire dealers must report to the Department of Revenue (DOR) the number of new tires sold in the preceding quarter.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-4-1606(c), quarterly reports must be accompanied by payment of all fees due.
- Changing the quarterly date on which new tire dealers must provide a report to the DOR will not impact fee collections from the pre-disposal tire fee. Any fiscal impact on state or local government will be not significant.

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