

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2000 - SB 1979

January 29, 2020

SUMMARY OF BILL: Exempts smokeless nicotine products from the tobacco wholesale tax.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to the Department of Revenue, products such as nicotine gum, patches, nasal spray, and other non-tobacco, non-inhalable products which also contain nicotine are currently not subject to the wholesale tobacco tax; therefore, any impact on state tax revenue is estimated to 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

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