

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2618 - SB 2457

February 10, 2020

SUMMARY OF BILL: Authorizes public higher education institutions to provide to the Department of Revenue (DOR) a list of employees for whom the institution is paying the occupational privilege tax.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Public higher education institutions already maintain this information. Authorizing them to provide this information to the DOR is estimated to be absorbable within existing staff and resources.
- No impact on occupational privilege tax collections or state expenditures.

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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