

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 366 - HB 425

February 11, 2019

SUMMARY OF BILL: Extends, from October 1 to December 1, and from October 15 to December 15, the annual deadlines for a lessee of certain corporations to file a report with the Comptroller of the Treasury, and with the county assessor of property, respectively, detailing any leases and payment in lieu of tax agreements.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Extending the current deadlines will not result in any significant fiscal impact to state or local government.

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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