

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 410**

February 2, 2019

**SUMMARY OF BILL:** Establishes that if a city, town, or county has no newspaper, such that a notice of occupancy tax delinquency must be posted on the courthouse door, such notice shall be posted on the door that is most frequently used as the primary entrance.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Specifying which courthouse door shall be used to post a notice of occupancy tax delinquency will have no significant impact on 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

/jdb