

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 712 - HB 1112**

February 16, 2019

**SUMMARY OF BILL:** Makes various changes to delinquent property tax administrative procedures. Clarifies that certain fees and expenses awarded by the court to a delinquent tax attorney are in addition to the maximum compensation authorized by law.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Based on information provided by local government agencies, the proposed legislation is codifying current practice and simplifying current procedures; therefore, any fiscal impact to local government 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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