

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1968 - HB 2118**

February 11, 2020

**SUMMARY OF BILL:** Exempts, from the professional privilege tax, retired physicians engaged in the providing free healthcare services.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Under current law, the Tennessee Department of Health offers licenses, exempt from the privilege tax, to physicians providing pro bono healthcare services at either a free health clinic (Special Volunteer License) or for pro bono healthcare services to patients of a 501(c)(3) (Inactive Volunteer License).
- Because these exemptions for physicians providing pro bono healthcare services already exist, it is estimated that any decrease in state professional privilege tax collections will 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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