

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 2245 – HB 2331**

February 4, 2020

**SUMMARY OF BILL:** Requires counties who assess a fire and emergency services tax to publish the rate and due date of such tax on the county's website.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 5-17-101, the county is authorized to form a county-wide fire department and fund the department through assessment of a fire and emergency service tax.
- The proposed language requires the rate and due date of such tax to be posted on the county's website.
- There are approximately five counties who do not have county-specific websites or a county government page on a chamber of commerce's website.
- Counties will not be mandated to establish a county website in order to comply with the provisions of this bill.
- Any fiscal impact to local government as a result of posting such requirements on existing websites 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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