

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 352 - HB 429

March 17, 2023

SUMMARY OF BILL: Clarifies that there is a privilege tax on litigation in the amount of three dollars on all criminal charges, upon conviction or by order, instituted in any state or general sessions court. Deletes an obsolete provision pertaining to such.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Pursuant to Tenn. Code Ann. §67-4-602(h), there currently exists such a tax in the amount of three dollars. The proposed legislation does not change the amount of the tax or the circumstances in which it is imposed; therefore, any fiscal impact to state or local revenue 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

/jj

SB 352 - HB 429