TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



## FISCAL NOTE

SB 960 - HB 1138

February 14, 2019

**SUMMARY OF BILL:** Requires the Department of Revenue (DOR) to annually report to the Finance, Ways, and Means Committees of the Senate and the House of Representatives the number physical fitness facilities from which the DOR collected the amusement tax during the previous calendar year.

## **ESTIMATED FISCAL IMPACT:**

## NOT SIGNIFICANT

Assumption:

• The DOR can submit the required report utilizing existing resources without a significant increase in expenditures.

## **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Caroner

Krista Lee Carsner, Executive Director

/jdb