

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 874 - HB 1191

March 4, 2021

**SUMMARY OF ORIGINAL BILL:** Increases, from 10 to 11 days, the time a written request may be filed for a hearing with the Commissioner of the Department of Revenue (DOR) after adverse action taken by the Commissioner.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (004013):** Deletes all language after the enacting clause. Exempts from the sales and use tax, online access to continuing education courses that meet regulatory requirements for certain licensed individuals, if such courses are offered by organizations with a federal non-profit designation.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumption for the bill as amended:

- Based on information from the Department of Revenue (DOR), any decrease in sales and use tax revenue from online continuing education courses provided by a 501(c)(3) or 501(c)(6) 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 "Bojan Savic".

Bojan Savic, Interim Executive Director

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