

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 230**

January 20, 2021

**SUMMARY OF BILL:** Removes a county board of equalization's discretion relating to in-person complaint hearings if each participant in the hearing has an opportunity to participate in, to hear, and, if technically feasible, to see the entire proceedings while taking place.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-1-404, county boards of equalization have a limited number of authorized hearing days based on county population.
- Removing a county board of equalization's discretion will not lead to a reduction in hearing days; therefore, any change resulting in an increase of appearances by telephone, television, software or other electronic means before the board is estimated to be not significant.
- Passage of the proposed legislation will have no fiscal impact on state or county government.

**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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