# TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



## **FISCAL NOTE**

## HB 1061 - SB 1047

February 12, 2019

**SUMMARY OF BILL:** Clarifies that the "Tennessee Taxpayer Bill of Rights" provision to keep taxpayer financial information confidential, codified in Tenn. Code. Ann. § 67-1-110, must be in accordance with applicable confidentiality laws codified in Tenn. Code Ann. § 67-1-1702.

#### **ESTIMATED FISCAL IMPACT:**

#### **NOT SIGNIFICANT**

### Assumption:

• It is presumed the Department of Revenue would implement the "Tennessee Taxpayer Bill of Rights" within applicable statute. The proposed legislation will have no fiscal impact to the Department or state or local government.

#### **CERTIFICATION:**

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

Krista Lee Carsner, Executive Director

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