

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1422 - SB 1235**

March 9, 2023

**SUMMARY OF BILL:** Specifies that the requirement for the Commissioner of Revenue to notify certain parties of any taxpayer entitled to a refund of state taxes who also owes a debt to certain government claimants, to be made in writing or by email.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Specifying that the Commissioner of Revenue may accomplish the current notification requirements either in writing or by email will not significantly impact state expenditures.

**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

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