

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1675**

January 18, 2024

**SUMMARY OF BILL:** Modifies the newspaper publishing requirement for any local government that publishes a list of hotel operators with occupancy taxes that are due or delinquent.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-4-1412, a local government may publish a notice in a newspaper of general circulation listing the name of certain hotel operators who have failed to collect or remit due or delinquent taxes and the amount of such taxes.
- Such notices are required to be published once a week for two consecutive weeks in the month of January. The proposed legislation removes these requirements so that a local government may publish the notice for any amount of time and in any month.
- Based on a search of the public notice archive maintained by the Tennessee Press Association, no local government has published a list of delinquent hotel operators over the past five years.
- Therefore, modifying the publishing requirements will not result in any significant impact to local 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

/bh

**SB 1675**