

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1879**

January 28, 2020

**SUMMARY OF BILL:** Decreases, from 15 to 10, the number of days after the date of selling or quitting the business in which a licensee for the sale of alcoholic beverages for on-premises consumption must make a final return or payment of any tax, interest, or assessed penalties.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Decreasing the amount of time licensees have to make payments will not impact the amount of interest, penalties, or taxes owed or paid by liquor license holders who are selling or quitting their business; therefore, the fiscal impact is considered 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 "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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