



March 5, 2020

SUMMARY OF BILL: Authorizes counties and municipalities conducting a special census to include unborn children in the total population count.

ESTIMATED FISCAL IMPACT:

Other Fiscal Impact – Local governments may experience a permissive increase in local expenditures associated with conducting a special census and increased compensation of certain local officials. In addition, local governments may experience permissive increases in local revenue from increased apportionments of taxes and state aid programs. Any such impacts cannot be quantified with reasonable certainty. Any impact on state government is not significant.

Assumptions:

- Local populations are utilized in the determination of:
 - Distribution of certain taxes and state aid programs, pursuant to Tenn. Code Ann. § 54-4-103, § 54-4-203, § 57-3-306, § 57-5-205, and § 67-6-103; and
 - Compensation for certain local officials, including Tenn. Code Ann. § 2-12-108, § 8-24-102, and § 16-15-5001.
- Cities and counties are currently authorized to conduct special censuses, at their own cost, between decennial censuses. Based on information provided by local sources, costs associated with conduction of a special census are borne from the geographical size of the area surveyed, population surveyed, and staff time required to conduct the census.
- Authorizing local governments to include unborn children in population totals may result in an increase in expenditures associated with conduction of the special census; however the extent of any permissive increase is dependent upon the entity conducting the special census.
- Apportionment of certain taxes and state aid program funds are based on a local government's population in relation to the total population. While increases in a locality's population may result in an increase in their individual apportionment of funds, the total amount of funding available is not altered.
- Permissive increases in local revenue from increased apportionment of taxes and state aid programs as well as permissive increases in local expenditures from increased compensation of certain local officials may occur as a result of increased populations

realized as a result of the special census; however such impacts are considered secondary impacts experienced as a result of the special census.

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". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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