

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2760 - SB 2677

February 8, 2020

SUMMARY OF BILL: Extends, from February 1 to February 15 of every year, the deadline by which the Department of Revenue (DOR) is to submit its findings and recommendations to the Speakers of the House of Representatives and the Senate, and to the Chairs of the Finance, Ways, and Means Committee of the House of Representatives and Senate regarding sales tax collections on all electronic nicotine delivery devices.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Changing the deadline will not have any fiscal impact on the collections of sales tax from electronic nicotine delivery devices, nor is it estimated to impact the procedures or processes of DOR; therefore, any fiscal impact is estimated 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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