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**LB 200**

Revision: 01

Revised based upon General File amendments

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2011-12</b>		<b>FY 2012-13</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	150,000	150,000	150,000	150,000
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 200 as amended would establish the Nebraska Healthy Food Financing Act. The Rural Development Commission would be directed to establish a program for public and private entities to increase access to fresh and nutritional food in underserved communities. One-time grants could be given for grocery store construction, grocery store renovation, the establishment of farmers markets, food cooperatives and other food distribution projects in underserved communities. Legislative intent language contained in LB 200 specifies that \$150,000 be appropriated annually for the program. It is estimated that the appropriation would come from the General Fund. The Rural Development Commission would incur \$4,000 in administrative costs to carry out the program and the remainder of the funding would be expended as state aid.

LB 200 also reduces the maximum tax credits allowable under the Community Development Assistance Act. Current law provides for a maximum of \$350,000 in annual tax credits; LB 200 would lower the maximum amount of tax credits to \$200,000 annually. Assuming a full allocation of the tax credits, there would be a \$150,000 General Fund revenue savings as a result of the tax credits allowable under the program.