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LB 261

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB 261 would amend the Employment Security Law, Nebraska Statute Section 48-604, to provide a direct seller exemption from the definition of employment for a person engaged in the trade or business of delivering or distributing newspapers or shopping news for purposes of unemployment insurance.

The Federal Unemployment Tax Act has a similar provision.

The Department of Labor indicates no fiscal impact as a result of LB 261.

There is no basis to disagree with the Department of Labor's estimate of fiscal impact.