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 DATE PREPARED: February 17, 2011  
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**LB 356**

Revision: 00

**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	(See below)		(See below)	
CASH FUNDS				
FEDERAL FUNDS	See below		See below	
OTHER FUNDS				
TOTAL FUNDS	See below		See below	

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

LB 356 would state in legislative intent that the Department of Agriculture seek to amend the use agreement for the federal Rural Rehabilitation funds to allow for the payment of administrative costs related to the Beginning Farmer Tax Credit Act and the Beginning Farmer Board.

The Department of Agriculture notes that \$45,000 General Funds are expended for administrative costs related to the Beginning Farmer program. If the change in the use agreement was requested by the department and subsequently approved by USDA, there would be a corresponding shift of costs from General Funds to Federal Funds. Because it is not known if the USDA would approve such a change to the use agreement, a definite General Fund cost savings can not be established at this time.

**DEPARTMENT OF ADMINISTRATIVE SERVICES**

REVIEWED BY	David Spatz	2/9/11	PHONE 471-4179
<b>COMMENTS</b>			
The Department of Agriculture makes no estimate of fiscal impact at this time. No basis to dispute agency analysis.			