Scott Danigole February 02, 2012 471-0055

**LB 954** 

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *								
	FY 2012-13		FY 2013-14					
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE				
GENERAL FUNDS								
CASH FUNDS								
FEDERAL FUNDS								
OTHER FUNDS								
TOTAL FUNDS		_						

LB 954 changes provisions related to the Nebraska Educational Savings Plan.

Section 2 amends and adds certain definitions to section 85-1802. Added definitions include: "Eligible educational institution", "Nonqualified withdrawal", and "Qualified higher education expenses".

Section 6 addresses certain situations where participation agreements are canceled.

No fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

BEVIEWED BY Lyn Heaton 2/3/12 PHONE 471-2526								
REVIEWED BY	Lyn Heaton	2/3/12	PHONE 471-2020					
COMMENTS								
STATE TREASURER - Concur. No fi	coal impact							

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

Please complete ALL (5) blanks in the first three lines.



State Agency OR Political Subdivision Name: (2)		State Treasurer				
Prepared by: (3)	Jason Walters	Date Prepared: <sup>(4)</sup>	January 13, 2012	Phone: (5)	402-471-2793	
	ESTIMATE PROVI	DED BY STATE AGE	NCY OR POLITICAL	SUBDIVIS	ION	
	EV a	012-2013		FY 2013-2	2014	
	EXPENDITURES	REVENUE	EXPENDITU		REVENUE	
GENERAL FUNI	os					
CASH FUNDS			_			
FEDERAL FUNI	os					
OTHER FUNDS						
TOTAL FUNDS						
No fiscal impact		OR OBJECTS OF EXP	ENDITHE			
Personal Services		OR OBJECTS OF EAP	ENDITURE			
POSITI		MBER OF POSITION 12-13 13-14	S 2012-2013 EXPENDITU		2013-2014 EXPENDITURES	
			<u> </u>			
Benefits						
Operating						
Travel						
	***************************************		<del> </del>	<del></del>	<del></del>	
Aid						
•	ents					
TOTAL						