Revision: 00

| ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | FY 2015-16 |  | FY 2016-17 |  |
|  | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| GENERAL FUNDS |  |  |  |  |
| CASH FUNDS |  |  |  |  |
| FEDERAL FUNDS |  |  |  |  |
| OTHER FUNDS |  |  |  |  |
| TOTAL FUNDS |  |  |  |  |

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.
LB 52 amends the Nebraska Revenue Act of 1967, Section 77-2704.15 to add sanitary drainage districts in municipalities to the list of political subdivisions whose purchases are exempt from sales and use taxes.

The bill has an operative date of October 1, 2015.
The Department of Revenue estimates the fiscal impact of LB 52 to be minimal.
We agree with the Department of Revenue's estimate of fiscal impact.


LB 52 provides a sales tax exemption for purchases made by sanitary drainage districts after October 15, 2015.
The Department estimates the cost to implement LB 52 to be minimal. The General Fund revenues impact associated with this bill is expected to be minimal.

| Major Objects of Expenditure |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Class Code | Classification Title | $\begin{gathered} \hline \hline \text { 15-16 } \\ \text { FTE } \end{gathered}$ | $\begin{gathered} \hline \hline \text { 16-17 } \\ \text { FTE } \end{gathered}$ | $\begin{aligned} & \hline \hline \text { 17-18 } \\ & \text { FTE } \end{aligned}$ | $\begin{gathered} 15-16 \\ \text { Expenditures } \end{gathered}$ | 16-17 <br> Expenditures | 17-18 <br> Expenditures |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Benefits... |  |  |  |  |  |  |  |
| Operating Costs. |  |  |  | ...... |  |  |  |
| Travel......... |  |  |  |  |  |  |  |
| Capital Outlay... |  |  |  |  |  |  |  |
| Aid......... |  |  |  |  |  |  |  |
| Capital Improven |  |  |  |  |  |  |  |
| Total... |  |  |  |  |  |  |  |

