PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs February 17, 2016 402-471-0051

LB 1088

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 201	16-17	FY 2017-18				
	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 1088 amends the Nebraska Revenue Act of 1967 Section 77-2704.12 regarding a sales and use tax exemption for certain types of organizations or facilities.

The bill would provide a sales and use tax exemption for any center for independent living as defined in 29 U.S.C. 796a.

The definition of such a center means: a consumer-controlled, community-based, cross-disability, nonresidential private nonprofit agency that:

- (A) Is designed and operated within a local community by individuals with disabilities; and
- (B) Provides an array of independent living services.

"Consumer-controlled" means, with respect to a center for independent living, that the center vests power and authority in individuals with disabilities.

The bill has an operative date of October 1, 2016.

The Department of Revenue estimates the fiscal impact of LB 1088 will be minimal. The Department also indicates the cost to implement the provisions of LB 1088 will be minimal.

We have no basis to disagree with the Department's estimate of fiscal impact or cost.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES						
LB: 1088 AM: AGENCY/POLT. SUB: Dept. of Health and Human Services						
REVIEWED BY: Lyn Heaton DATE: 2/17/2016 PHONE: 471-4181						
COMMENTS: Concur. No fiscal impact on the Department of Health and Human Services.						

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 1088 AM: AGENCY/POLT. SUB: Dept. of Revenue					
REVIEWED BY: Lyn Heaton DATE: 2/18/2016 PHONE: 471-4181					
COMMENTS: No basis upon which to disagree with the Department of Revenue's analysis.					

FISCAL NOTE

2016

	ESTIMATE PROVID	DED BY STATE AGENCY OR PO	OLITICAL SU	JBDIVISION		
State Agency or Political S	Subdivision Name:(2) Depa	rtment of Health and Human	Services			
Prepared by: (3) Pat Weber	Date Prepar	red:(4) 1-25-16		Phone:	(5) 471-6351	
	FY 2016-	2017		FY 2017-201	3	
	EXPENDITURES REVENUE		EXPENDITURES		REVENUE	
GENERAL FUNDS		_			_	
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS	\$0	\$0		\$0	\$0	
Return by date specified or 72	hours prior to public hearing, v	whichever is earlier.				
Explanation of Estima						
There is no Fiscal Imp	act to the Departmen	t af Haalth af Humana Ca				
There is no moder imp	bact to the Departmen	t of Health of Human Se	ervices.			
PERSONAL SERVICES:		AJOR OBJECTS OF EXPENDITU				
PERSONAL SERVICES:	· MA	AJOR OBJECTS OF EXPENDITU	RE OSITIONS	2016-2017 EXPENDITURES	2017-2018 EXPENDITURES	
PERSONAL SERVICES:		AJOR OBJECTS OF EXPENDITU	RE	2016-2017 EXPENDITURES	2017-2018 EXPENDITURES	
PERSONAL SERVICES:	· MA	AJOR OBJECTS OF EXPENDITU	RE OSITIONS			
PERSONAL SERVICES:	· MA	AJOR OBJECTS OF EXPENDITU	RE OSITIONS			
PERSONAL SERVICES:	· MA	AJOR OBJECTS OF EXPENDITU	RE OSITIONS			
PERSONAL SERVICES:	· MA	AJOR OBJECTS OF EXPENDITU	RE OSITIONS			
PERSONAL SERVICES:	POSITION TITLE	NUMBER OF PO 16-17	RE OSITIONS			
PERSONAL SERVICES:	POSITION TITLE	NUMBER OF PO	RE OSITIONS			
PERSONAL SERVICES:	POSITION TITLE	NUMBER OF PO	RE OSITIONS			
PERSONAL SERVICES: Benefits Operating	POSITION TITLE	NUMBER OF PO 16-17	RE OSITIONS			
PERSONAL SERVICES: Benefits Operating Travel	POSITION TITLE	NUMBER OF PO 16-17	RE OSITIONS			
Benefits Operating Travel Capital Outlay	POSITION TITLE	NUMBER OF PO 16-17	RE OSITIONS			

LB 1088 Fiscal Note 2016

State Agency Estimate								
State Agency Name: Department of	Revenue				Date Due LFA:	2/18/2016		
Approved by: Tony Fulton		Date Prepared:	2/17/2016		Phone: 471-5896			
	FY 2010	<u>6-2017</u>	FY 201'	<u>7-2018</u>	FY 20	<u>18-2019</u>		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds		See below		See below		See below		
Cash Funds								
Federal Funds								
Other Funds								
Total Funds		See below		See below		See below		
			•					

LB 1088 would amend Neb. Rev. Stat. § 77-2704.12 to provide a sales and use tax exemption for purchases, sales, leases, or rentals of, and the storage, use, or other consumption of taxable property or services in Nebraska by nonprofit centers for independent living as defined in 29 U.S.C. § 796a. If enacted, LB 1088 would become operative on October 1, 2016.

It is estimated that the General Fund revenue impact associated with this bill is minimal.

Departmental cost to implement the bill is expected to be minimal.

Major Objects of Expenditure								
Class Code	Classification Title	16-17 <u>FTE</u>	17-18 <u>FTE</u>	18-19 <u>FTE</u>	16-17 <u>Expenditures</u>	17-18 Expenditures	18-19 <u>Expenditures</u>	
Benefits	Benefits.							
Operating Costs								
Capital Outlay.								
Aid								
Capital Improvemen	Capital Improvements.							
Total								