Douglas Gibbs January 12, 2018 402-471-0051

## LB 760

## Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 201	8-19	FY 20	19-20			
	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 760 amends the Volunteer Emergency Responders Incentive Act to add volunteers who are members of a fire department, first-aid, rescue, ambulance, or emergency squad or volunteer fire company, association, or organization serving a county to the provisions of the Act.

The bill also provides for retroactive eligibility for 2016 and 2017 for the refundable tax credit offered under the Act to those county volunteers who meet certain criteria listed in the bill, which would allow them to receive the tax credit for the 2017 tax year.

The bill contains the emergency clause.

The Department of Revenue estimates that LB 760 will have a minimal negative impact on General Fund revenue.

The Department of Revenue also indicates that the cost to implement the provisions of LB 760 will be minimal.

We agree with the Department of Revenue's estimate of fiscal impact and cost.

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	SERVICES	STATE BUDGET	DIVISION		& POLL SUB	RESPONSE
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LB: 760 A	M:	AGENCY/POLT. SUB: Nebraska Department of Revenue (016)			
REVIEWED BY: Joe	Wilcox	DATE: 01/16/2018 PHONE: (402) 471-4178			

COMMENTS: No basis to dispute the Nebraska Department of Revenue estimates of Minimal cost impact to the Agency and Minimal negative impact to State General Fund Revenues from LB 760.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 760	AM:	AGENCY/POLT. SUB: Nebraska Ass	AGENCY/POLT. SUB: Nebraska Association of County Officials				
REVIEWED B	Y: Joe Wilcox	DATE: 01/11/2018	PHONE: (402) 471-4178				
COMMENTS: No basis to dispute the Nebraska Association of County Officials (NACO) estimate of Minimal to No Fiscal Impact to Counties from LB 760.							

## Fiscal Note 2018

State Agency Estimate						
State Agency Name: Department of	Revenue				Date Due LFA:	1/12/2018
Approved by: Tony Fulton		Date Prepared:	1/11/2018		Phone: 471-5896	
	FY 2018-2019		FY 2019-2020		FY 2020-2021	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds						
Cash Funds						
Federal Funds						
Other Funds						
Total Funds						

State A com ou Estimate

LB 760 would amend five sections of the Volunteer Emergency Responders Incentive Act (which allows a \$250 refundable income tax credit to qualifying emergency responders) to include counties among the political subdivisions that may approve and certify the list of those volunteers who have qualified for the tax credit.

Section 6 provides that the Act is to be operative retroactively to July 21, 2016. Any volunteer department serving a county may submit the list of qualifiers for 2016 and 2017 to the county board no later than 20 days after the effective date of the Act. The county board then may approve and certify the list for both years no later than 30 days after the effective date of the Act. If these timelines are met, the submissions and certifications will be treated as if they were filed timely, and those volunteers who met the requirements for qualification in both years would be eligible for the tax credit for 2017.

It is estimated that this bill will have a minimal negative impact on General Fund revenues.

It is estimated that there will be minimal costs to the Department to implement this bill.

This bill contains an emergency clause and becomes law upon enactment.

Major Objects of Expenditure								
Class Code	Classification Title	18-19 <u>FTE</u>	19-20 <u>FTE</u>	20-21 <u>FTE</u>	18-19 <u>Expenditures</u>	19-20 <u>Expenditures</u>	20-21 <u>Expenditures</u>	
Benefits								
Travel	Travel							
Capital Outlay								
	Capital Improvements							
	Total							

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<b>LB</b> <sup>(1)</sup> 760				FISCAL NOTE			
State Agency OR Political Subdivision Name: <sup>(2)</sup>		Nebraska Association of County Officials (NACO)					
Prepared by: <sup>(3)</sup>	Elaine Menzel	Date Prepared: (4)	1/9/2018 Phone: (5)	402.434.5660			
	ESTIMATE PROVID	ED BY STATE AGENO	Y OR POLITICAL SUBDIVISI	ON			
	FY	2018-19	FY 2019	9-20			
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUND	DS						
CASH FUNDS							
FEDERAL FUNC	)S						
OTHER FUNDS							
TOTAL FUNDS							

Explanation of Estimate:

LB 760 would add counties to the Volunteer Emergency Responders Incentive Act and require county boards to confirm and approve certification of qualified active service which is certified by a certification administrator of a county volunteer fire protection district.

This bill has minimal or no fiscal impact to counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE							
Personal Services:							
	NUMBER OF F		2018-19	2019-20			
POSITION TITLE	<u>18-19</u>	<u>19-20</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>			
Benefits							
Operating							
Travel							
Capital outlay							
Aid			·				
Capital improvements							
TOTAL							