

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	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 579 amends Nebraska Revised Statutes Section 14-109 and Section 8-1208.

For occupation taxes imposed after the effective date of LB 579, the bill provides a termination date and procedure. Such a tax is to terminate on December 31 of the second odd-numbered year after it is imposed unless extended by a vote of the people in an election held in an odd-numbered year. A vote in the affirmative would extend the tax for four years but is subject to vote every four years.

Section 8-1208 is amended to require a city of the metropolitan class to submit to the voters the question of whether or not to change the rate of an occupation tax imposed for a specific project which does not deposit the revenue in the city's general fund.

The bill adds language in Section 8-1208 to provide that a city of the metropolitan class does not have to submit to the voters the question of whether or not to terminate an occupation tax earlier than its original termination date.

There is no fiscal impact to the state as a result of the provisions of LB 579.

The Department of Revenue estimates no cost to the Department to implement the bill.

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

IMPACT TO POLITICAL SUBDIVISION:

The City of Omaha indicates no fiscal impact.

We have no basis to disagree with the City of Omaha's estimate of fiscal impact.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 579	AM:	AGENCY/POLT. SUB: City of Lincoln	
REVIEWED BY: Lyn Heaton	DATE: 2/15/2017	PHONE: <a href="tel:4024714181">(402) 471-4181</a>	
COMMENTS: Concur. No fiscal impact on the City of Lincoln			

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>			
LB: 579	AM:	AGENCY/POLT. SUB: City of Omaha	
REVIEWED BY: Lyn Heaton	DATE: 2/15/2017	PHONE: <a href="tel:4024714181">(402) 471-4181</a>	
COMMENTS: Indeterminate fiscal impact due to uncertainty of city council decision-making and of any potential election outcome. We also lack the data necessary to estimate an impact if an occupation tax is terminated.			



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

2017

LB<sup>(1)</sup> 579

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> City of Lincoln

Prepared by: <sup>(3)</sup> Sherry Wolf Drbal Date Prepared: <sup>(4)</sup> 1-23-17 Phone: <sup>(5)</sup> 402-441-8305

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

Since the bill applies to metropolitan cities, no fiscal impact is anticipated.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18 EXPENDITURES</u>	<u>2018-19 EXPENDITURES</u>
	<u>17-18</u>	<u>18-19</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

2017

LB<sup>(1)</sup> 579

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> City of Omaha

Prepared by: <sup>(3)</sup> Tyler Leimer Date Prepared: <sup>(4)</sup> 1/25/2017 Phone: <sup>(5)</sup> (402) 444-4514

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate: No fiscal impact

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____