Keisha Patent February 01, 2019 402-471-0059

LB 76

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 201	9-20	FY 20)20-21					
	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 76 specifies that nameplate capacity, for purposes of the nameplate capacity tax, is determined based on the facility's alternating current capacity.

This bill is not estimated to have a fiscal impact to the General Fund or the Department of Revenue. NACO estimates that LB 76 could reduce revenue to counties. Similarly, revenue could decrease to any other political subdivision receiving nameplate capacity tax pursuant to the distribution in section 77-6204. The impact of the bill on political subdivisions will vary based on the reduction in facilities' capacity due to measuring wattage in alternating current, which depends on the current capacity of the facilities and the efficiency of the inverters used in the conversion.

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

LB: 76	AM:	AGENCY/POLT. SUB: Department of Revenue					
REVIEWED BY:	Lee Will	DATE: 1/25/2019	PHONE: (402) 471-4175				
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact.							

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 76	LB: 76 AM: AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)						
REVIEWED BY:	Lee Will	DATE: 2/4/2019	PHONE: (402) 471-4175				
COMMENTS: No basis to disagree with NACO's statement of fiscal impact.							

Fiscal Note 2019

State Agency Name: Department	t of Revenue				Date Due LFA:	1/22/19
Approved by: Tony Fulton		Date Prepared:	1/15/19		Phone: 471-5896	
	FY 2019	9-2020	FY 202	0-2021	FY 20	21-2022
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ (
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ (

LB 76 amends Neb. Rev. Stat. § 77-6202 to change the calculation of the nameplate capacity so that it is determined by a renewable energy generation facility's alternating current capacity instead of its total nameplate capacity.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure										
19-20 20-21 21-22 19-20 20-21 21-										
Class Code	Classification Title	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	Expenditures	Expenditures	Expenditures			
Benefits										
Operating Costs										
Travel										
Capital Outlay										
Capital Improveme										
Total										

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LB ⁽¹⁾	76								FISCAL NOTE	
State Agency OR Political Subdivision Name: ⁽²⁾ Prepared by: ⁽³⁾ Elaine Menzel			Nebraska Association of County Officials (NACO)							
			Date Prepared: ⁽⁴⁾ <u>1/15/2019</u> Phone			Phone: (5)	(402) 434.5660			
		EST	<u>FIMATE PROVI</u>	DED B	Y STATE AGEN	NCY OR PC	DLITICAL	<u>SUBDIVIS</u>	ION	
			FY s	2019-20	<u>)</u>	FY 202			<u>0-21</u>	
		<u>E</u> 2	XPENDITURES		<u>REVENUE</u>	EXP	PENDITU	RES	<u>REVENUE</u>	
GENERA	AL FUNI	os _		_						
CASH FU	UNDS	_		_						
FEDERA	L FUNE	DS								
OTHER	FUNDS			_						
TOTAL Explanat		stimate: =		=						
Namepla	te Capac	ity Tax in	2017 (source Dep	partmen	t of Revenue)					
Adams		\$	5 49							
Antelop	be	\$ 872,	635							
Boone		\$ 590,	145							
Cherry		\$ 6,	508							
Custer		\$ 542,	716							
Gage		\$ 57,	642							
Holt		\$ 205,	255							
Jefferso	n	\$ 153,	714							
Keya Pa	aha	\$ 10,	708							
Knox		\$ 432,	714							
Lancast	er	\$ 8,	630							
Platte		\$ 23,								
Richard	lson	\$ 160,								
State To	otal	\$ 3,065,	623							

2019

Under LB 76, there would be a diminution in receipts to the county because the nameplate capacity tax would be based on a facility's alternating current capacity rather than the direct current capacity used by the Department of Revenue for solar panels. Whether there would be an effect on the amount reported for wind turbines is uncertain. The fiscal impact is to counties is uncertain.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE									
Personal Services:									
POSITION TITLE	NUMBER OI <u>19-20</u>	F POSITIONS <u>20-21</u>	2019-20 <u>EXPENDITURES</u>	2020-21 <u>EXPENDITURES</u>					
Benefits									
Operating									
Travel									
Capital outlay Aid									
Capital improvements									
TOTAL									