

PREPARED BY: Eric Kasik  
 DATE PREPARED: February 06, 2025  
 PHONE: 402-471-0053

# LB 560

Revision: 00

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2025-26</b>		<b>FY 2026-27</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.

LB560 amends statute in regards to innovative tourism grants currently awarded by the Tourism Commission. It prioritizes cities or villages with a creative district and authorizes up to \$500,000 per year for such grants.

The bill changes distribution of grant funds, but requires no additional appropriation.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 560	AM:	AGENCY/POLT. SUB: Nebraska Tourism Commission	
REVIEWED BY: Ryan Walton	DATE: 1/30/2025	PHONE: (402) 471-4174	
COMMENTS: Disagree with Tourism Commission's assessment of fiscal impact from LB 560. Revenue for the innovated grants from the agency is generated from Lodging Tax revenue the agency collects. The bill prioritizes and awards up to \$500,000 of the innovate grants to a city of village with a creative district as described in 82-312. This would not be considered an additional expenditure for the agency, but more of an earmark on where the grant money goes.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 560	AM:	AGENCY/POLT. SUB: Arts Council	
REVIEWED BY: Ryan Walton	DATE: 1/31/2025	PHONE: (402) 471-4174	
COMMENTS: The Arts Council's assessment of no fiscal impact from LB 560, appears reasonable.			

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

**2025**

**LB<sup>(1)</sup> 560**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Arts Council

Prepared by: <sup>(3)</sup> Mike Markey Date Prepared: <sup>(4)</sup> 1/28/2025 Phone: <sup>(5)</sup> 402-595-3941

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Explanation of Estimate:**

LB 560 has no fiscal impact on the Arts Council. The administration of the grants affected by the bill are administered by the Tourism Commission, therefore the bill would have no effect on our operations.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2025**

**LB<sup>(1)</sup> 560**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Tourism Commission

Prepared by: <sup>(3)</sup> John Ricks Date Prepared: <sup>(4)</sup> 1/28/2025 Phone: <sup>(5)</sup> 402-480-5566

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Explanation of Estimate:

LB 560 amends statute regarding innovative tourism grants distributed by the Tourism Commission and prioritizes creative districts, allowing up to \$500,000 in grants per year.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>				