PREPARED BY: DATE PREPARED: PHONE: Mikayla Findlay January 17, 2025 402-471-0062

**LB 78** 

Revision: 00

## **FISCAL NOTE**

## **LEGISLATIVE FISCAL ANALYST ESTIMATE**

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	5-26	FY 2026-27				
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUNDS							
CASH FUNDS	\$830,000	\$830,000	\$1,135,000	\$1,135,000			
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS	\$830,000	\$830,000	\$1,135,000	\$1,135,000			

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

This bill creates the Domestic Violence and Sex Trafficking Survivor Assistance Act (Act) to be administered by the Department of Health and Human Services (DHHS). The bill specifies that DHHS shall provide housing related assistance for victims of domestic violence and sex trafficking survivors and to qualifying organizations service such victims in certain circumstances. The agency indicates that operational expenses can be absorbed within current appropriations for the operations of the Nebraska Homeless Assistance Program and no funds will be needed for new staff. In order to establish the new formula for fund distribution and develop protocol and procedures for the program a temporary new Program Analyst may be warranted.

Section 4 of the Act establishes a new cash fund, the Domestic Violence and Sex Trafficking Survivor Assistance Fund, and specifies that it shall be used to fund the provision of the Act.

Section 5 and 6 amend provisions of statute related to the documentary stamp tax, increasing the total levied from \$2.25 to \$2.32 per \$1,000 worth of property upon record of a deed. The Department of Revenue indicates this \$0.07 increase would result in new revenue of \$830,000 in FY26, \$1,135,000 in FY27, \$1,169,000 in FY28, and \$1,204,000 in FY29. There is no basis to disagree with this estimate. Additional funding may be available for aid expenditure as a result of investment income on the fund.

LB:	LB: 78 AM: AGENCY/POLT. SUB: Nebraska Dept of Health & Human Services					
REVIE	WED BY:	Ann Linneman	DATE:	1-17-2025	PHONE: (402) 471-4180	

LB:	LB: 78 AM: AGENCY/POLT. SUB: Nebraska Department of Revenue				
REVII	EWED BY:	Ann Linneman	DATE:	1-17-2025	PHONE: (402) 471-4180

## LB<sub>(1)</sub> <u>78</u> FISCAL NOTE 2025

## ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION State Agency or Political Subdivision Name:(2) Department of Health and Human Services Prepared by: (3) John Meals Date Prepared 1-16-25 Phone: (5) 471-6719 FY 2025-2026 FY 2026-2027 **EXPENDITURES EXPENDITURES REVENUE GENERAL FUNDS CASH FUNDS** \$1,250,000 \$1,250,000 \$1,250,000 \$1,250,000 **FEDERAL FUNDS OTHER FUNDS TOTAL FUNDS** \$1,250,000 \$1,250,000 \$1,250,000 \$1,250,000

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is minimal fiscal impact to the Division of Public Health (PH), Program 514 Health Aid. The creation of the Domestic Violence and Sex Trafficking Survivor Assistance Fund can be incorporated into the existing operation of the Nebraska Homeless Assistance Program (NHAP).

An increase of \$0.07 for every \$1,000 generated from the Document Stamp Tax would be utilized to fund the Domestic Violence and Sex Trafficking Survivor Assistance Fund. This funding also has the potential to generate revenue through interest gained. Currently, the state generates approximately \$40M in annual stamp tax revenue. The \$0.07 constitutes an approximate 3.1% increase in this tax level, which would result in an additional \$1.25M in revenues directed toward the activities in LB78. This funding would be distributed via NHAP subawards to local implementing agencies.

MAJOR (	DBJECTS OF EXPENDITURE		
PERSONAL SERVICES:			
	NUMBER OF POSITIONS	2025-2026	2026-2027
POSITION TITLE	26-26 26-27	EXPENDITURES	EXPENDITURES
Benefits			
Operating	<del>-</del>		
Travel	<del>_</del>		
Capital Outlay	<del>-</del>		
Aid		\$1,250,000	\$1,250,000
Capital Improvements	<del>-</del>	ψ1,200,000	Ψ1,200,000
Capital Improvements			
TOTAL	······	\$1,250,000	\$1,250,000

		State Agency	Estimate			
State Agency Name: Department of Revenue			Date Due LFO:			
Approved by: James R. Kamm		Date Prepared:	01/16/2025		Phone: 471-5896	
	FY 2025	<u>5-2026</u>	FY 2026	-2027	FY 2027	7-2028
	<u>Expenditures</u>	Revenue	Expenditures	Revenue	<b>Expenditures</b>	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds		\$830,000		\$1,135,000		\$1,169,000
Federal Funds						
Other Funds						
Total Funds		\$830,000		\$1,135,000		\$1,169,000

LB 78 creates the Domestic Violence and Sex Trafficking Survivor Assistance Act ("Act"). The Department of Health and Human Services will administer the Act. LB 78 increases the amount of documentary stamp tax collected from \$2.25 to \$2.32. The \$0.07 increase is allocated to the Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund.

It is estimated that LB 78 will have the following impact to the Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund:

Fiscal Year	Domestic Violence and Sex Trafficking Survivor Housing Assistance Fund				
FY25-26	\$	830,000			
FY26-27	\$	1,135,000			
FY27-28	\$	1,169,000			
FY28-29	\$	1,204,000			

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

It is estimated that there will be minimal cost to the Department of Revenue to implement this bill.

The operative date for this bill is three months after Governor's signature.

Major Objects of Expenditure							
Class Code	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 Expenditures	26-27 Expenditures	27-28 Expenditures
Benefits							
Total							