Doug Gibbs January 20, 2011 471-0051

**LB 261** 

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *							
	FY 2011-12		FY 2012-13				
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GENERAL FUNDS							
CASH FUNDS	}						
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							

LB 261 would amend the Employment Security Law, Nebraska Statute Section 48-604, to provide a direct seller exemption from the definition of employment for a person engaged in the trade or business of delivering or distributing newspapers or shopping news for purposes of unemployment insurance.

The Federal Unemployment Tax Act has a similar provision.

The Department of Labor indicates no fiscal impact as a result of LB 261.

There is no basis to disagree with the Department of Labor's estimate of fiscal impact.

<sup>\*</sup>Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

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# FISCAL NOTE LB261 JAN 2 1 2011 Nebraska Department of Labors

Prepared By	Ward, Debbie Kay
Date Prepared	1/20/2011
Prepared Phone	402-471-2492

#### Estimate Provided By State Agency or Political Subdivision

•	FY 2011-2012		FY 2012-2013	
	Expenditures	Revenue	Expenditures	Revenue
General Funds				
Cash Funds				
Federal Funds				
Other Funds				
Total Funds	0		0	

#### **Explanation of Estimate:**

There will be little or no fiscal impact to the Department of Labor as a result of LB 261

#### Major Objects of Expenditure

	Number of Positions		FY 2011-2012	FY 2012-2013
Position Title	FY 2011-2012	FY 2012-2013	Expenditures	Expenditures
		Benefits		
		Operating		
		Travel		
		Capital outlay	-	
		Aid		
		Capital improvements		
		Total	0	