

Doug Gibbs March 01, 2011 402-471-0051

LB 441

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							

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 441 amends several sections of Nebraska Revised Statutes to remove rural and suburban fire protection districts from under the county's fifty cent levy limit.

The bill would allow rural and suburban fire protection districts to levy ten and one-half cents per \$100 of valuation; which is the current maximum amount that may be allocated to such district under the county levy.

The bill has an operative date of July 1, 2012.

There is no fiscal impact to the state as a result of LB 441.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates no fiscal impact to counties.

	Wilcox DATE	E 1/28/11 PHONE 47	1-2526
COMMENTS		1	
NEBRASKA ASSOCIATION OF COUNTY OFFIC	CIALS: No basis to dispute analys	is by counties.	
NEBRASKA DEPARTMENT OF REVENUE: No	basis to dispute Department of Re	evenue agency analysis.	

Date: 1/28/2011

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FISCAL NOTE LB441 **Counties**

JAN 2.6 2011 LEGISLATIVE FISCAL

Prepared By Edwards, Jon Date Prepared 1/28/2011 Prepared Phone 402-434-5660

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					

Explanation of Estimate:

As drafted, LB441 does not appear to have a fiscal impact to counties.

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			

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LB 441

Fiscal Note 2011

		State Agency	Estimate	IVE MSON		
State Agency Name: Department	of Revenue				Date Due LFA:	1/26/11
Approved by: Douglas Ewald		Date Prepared:	1/26/11		Phone: 471-5700	
	FY 201	1-2012	FY 201	2-2013	FY 20	13-2014
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds						1
Cash Funds						
Federal Funds						
Other Funds						
Fotal Funds						
		·····				

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LB 441 removes rural and suburban fire protection districts from the county's fifty cent levy limit. The bill allows fire protection districts to levy ten and one-half cents per one hundred dollars of valuation.

Currently a county allocates a portion of its levy (fifty cents) to the support of fire protection districts.

It is estimated that there will be no costs to the General Fund to implement this bill.

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

The effective date for this bill is July 1, 2012.

	Maj	or Objects of E	xpendit	ure			
<u>Class Code</u>	Classification Title	11-12 <u>FTE</u>	12-13 FTE	13-14 FTE	11-12 Expenditures	12-13 Expenditures	13-14 Expenditure:
enefits							
perating Costs							
apital Outlay id				•••••			
apital Improvements							