PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs January 23, 2013 402-471-0051

LB 29

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT - STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2013-14		FY 2014-15			
	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 29 amends two sections of state statute dealing with tax lists and outright repeals another section.

Section 77-1615 is repealed. This section requires the country assessor to maintain a controlling account of tax collections.

Section 77-1616 is amended to clarify that the tax list shall be completed by the country assessor.

Section 77-1710 is amended to require the country treasurer to maintain a record of the total tax assessed and monthly tax collections. This change was necessary because of the repeal of 77-1615.

There is no fiscal impact to the state as a result of LB 29

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates any fiscal impact to counties would be minimal.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 29 AM: AGENCY/POLT. SUB: Dept. of Revenue					
REVIEWED BY: Lyn Heaton DATE: 1/22/2013 PHONE: 402.471.4181					
COMMENTS: Concur. No fiscal impact to the Dept. of Revenue.					

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 29 AM: AGENCY/POLT. SUB: NACO					
REVIEWED BY: Lyn Heaton	DATE: 1/17/2013	PHONE: <u>402.471.4181</u>			
COMMENTS: Concur. No fiscal impact.					

LB 29 Fiscal Note 2013

Date Prepared:	1/14/13		Date Due LFA: Phone: 471-5700	1/17/13
			Phone: 471-5700	
14	EX7.201			
<u> </u>	F Y 201	4-2015	FY 20	15-2016
Revenue	Expenditures	Revenue	Expenditures	Revenue
\$ 0		\$ 0		\$ 0
\$ 0		\$ 0		\$ 0
	Revenue \$ 0	Revenue Expenditures \$ 0	Revenue Expenditures Revenue \$ 0	Revenue Expenditures Revenue Expenditures \$0

LB 29 requires the county assessor to complete and deliver the tax list to the county treasurer on or before November 22.

Since this bill repeals Neb. Rev. Stat. § 77-1615 which required the county assessor maintain a controlling account of the tax collections, it also amends Neb. Rev. Stat. § 77-1710 to require the county treasurer to maintain a record of the total tax assessed and monthly tax collections.

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

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

Major Objects of Expenditure							
Class Code	Classification Title	13-14 <u>FTE</u>	14-15 <u>FTE</u>	15-16 <u>FTE</u>	13-14 Expenditures	14-15 Expenditures	15-16 Expenditures
	Benefits						
Operating Costs.							
Travel							
Capital Outlay.							
Aid							
Total							

LB ⁽¹⁾ 29 FISCAL NOTE	=						
State Agency OR Political Subdivision Nan	Nebraska Associ	Nebraska Association of County Officials					
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/14/2013 Phone	402.434.5660, ext. 225				
ESTIMATE P	PROVIDED BY STATE AGENC	Y OR POLITICAL SUBDIV	ISION				
	FY 2013-14	FY 9	<u>8014-15</u>				
EXPENDIT		EXPENDITURES	REVENUE				
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Return by date specified or 72 hours prior Explanation of Estimate: Section 1 of LB 29 is a clarification minimal.			if any, would be				
	MAJOR OBJECTS OF EXPEN	DITURE					
Personal Services:	NAMED OF BOOKE ON	1					
POSITION TITLE	NUMBER OF POSITIONS	EXPENDITURES	2014-15 EXPENDITURES				
		<u> </u>					
Benefits							
Operating Travel.							
Capital outlay							
Aid							
Capital improvements							
TOTAL							