PREPARED BY: DATE PREPARED: PHONE: David Rippe January 31, 2007 471-0051 **LB 137** 

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *					
	FY 2007-08		FY 2008-09		
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE	
GENERAL FUNDS					
CASH FUNDS					
FEDERAL FUNDS					
OTHER FUNDS					
TOTAL FUNDS					

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

LB 137 contains provisions relating to liens on inheritance tax. Inheritance taxes are collected by the counties, so there does not appear to be a material fiscal impact at the State level.

IMPACT ON POLITICAL SUBDIVISIONS: There does not appear to be a material fiscal impact on political subdivisions.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE 1/31/07	PHONE 471-2526				
COMMENTS							
NERRASKA ASSOCIATION OF COLINITY OFFICIALS: No basis upon with to disagree							