Doug Gibbs February 23, 2016 402-471-0051

LB 1031

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2016-17		FY 20)17-18		
	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 1031 amends several sections of Nebraska Revised Statutes dealing with railroad transportation safety districts (RTSD).

Section 74-1306 is amended to give the board of directors of a RTSD levy authority instead of the county board in which the district is located. This section is also amended to remove the RTSD levy from under the county maximum levy limitation. The RTSD board may levy up to 2.6 cents per \$100 of taxable value for all property in the county. The current levy may not exceed 2.6 cents.

Sections 77-1601.02, 77-3442, and 77-3443 are amended to provide that the RTSD board may independently levy up to 2.6 cents per \$100 of taxable value for all property rather than being a part of the county levy.

The bill amends Section 77-3445 to include a member from a RTSD on a Council of Public Improvements and Safety.

The bill has an operative date of January 1, 2017.

There is no fiscal impact or cost to the state as a result of the provisions of LB 1031.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 1031	AM:	AGENCY/POLT. SUB: Dept. of Revenue			
REVIEWED BY: Lyn Heaton			DATE: 2/23/2016	PHONE: 471-4181	
COMMENTS: Concur. No operational fiscal impact on the Department of Revenue.					

LB 1031

Fiscal Note 2016

State Agency Estimate								
State Agency Name: Department of I	Revenue				Date Due LFA:	2/24/2016		
Approved by: Tony Fulton		Date Prepared:	2/22/2016		Phone: 471-5896			
	FY 2016-2017		FY 2017-2018		FY 2018-2019			
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds		\$ O		\$ 0		\$ 0		
Cash Funds								
Federal Funds								
Other Funds								
Total Funds		\$ 0		\$ 0		\$ 0		

LB 1031 amends Neb. Rev. Stat. § 74-1306 to provide that the board of directors of a railroad transportation safety district, instead of the county board, may levy up to 2.6 cents per \$100 of taxable value for all property in the county. This section provides that such a levy shall be outside the county maximum levy limitation.

Sections 2 through 4 amend §§ 77-1601.02, 77-3442, and 77-3443 to allow railroad transportation safety districts to independently levy 2.6 cents per \$100 of taxable value of all property subject to the levy rather than an allocated levy by the county.

Section 5 amends § 77-3445 to include railroad transportation safety boards as among the types of political subdivisions that are represented on councils on public improvements and services.

LB 1031 has an operative date of January 1, 2017.

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

Major Objects of Expenditure								
<u>Class Code</u>	Classification Title	16-17 <u>FTE</u>	17-18 <u>FTE</u>	18-19 <u>FTE</u>	16-17 <u>Expenditures</u>	17-18 <u>Expenditures</u>	18-19 <u>Expenditures</u>	
Benefits	Benefits							
Operating Costs								
Travel								
Capital Outlay								
Aid								
Capital Improvements								
Total								