PREPARED BY: DATE PREPARED: PHONE:

Doug Gibbs January 18, 2017 402-471-0051

LB 77

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF	FISCAL IMPACT - ST	ATE AGENCIES (See	narrative for political subdiv	rision estimates)	
	FY 2017-18		FY 2018-19		
	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 77 amends Nebraska Revised Statutes Section 77-2711 (14) (a) regarding the access to confidential sales and use tax returns and information.

The bill adds language allowing an individual, certified by a municipality to request and receive confidential sales and use tax returns and information; to have sent to them that information via electronic transmission, but only if the certifying municipality has an agreement in effect under the Nebraska Advantage Transformational Tourism and Redevelopment Act.

The bill strikes current language in statute that only allows such information to be viewed by the certified individual on the premises of the Department of Revenue.

The Department of Revenue indicates no fiscal impact to the General Fund and the cost to implement will be minimal as a result of the provisions of LB 77.

We agree with the Department of Revenue's estimate of fiscal impact and cost.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB:77	AM:	AGENCY/POLT. SUB: Dept. of Revenue				
REVIEWED BY: Lyn Heaton		DATE: 1/18/2017	PHONE: (402) 471-4181			
COMMENTS: Concur. No fiscal impact.						

LB 77 Fiscal Note 2017

		State Agency	Estimate				
State Agency Name: Department	of Revenue				Date Due LFA:	01/18/2017	
Approved by: Tony Fulton		Date Prepared:	01/12/2017		Phone: 471-5896		
	FY 2017	FY 2017-2018		FY 2018-2019		FY 2019-2020	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0	1	\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

LB 77 would amend Neb. Rev. Stat. § 77-2711 to allow the individual who is certified by a municipality to view confidential sales tax return information to request to receive the information electronically if the municipality has an agreement in effect under the Transformational Tourism and Redevelopment Act. Otherwise, the certified representative must view the return information on the premises of the Department, as the current law requires for everyone.

The bill will have no impact on General Fund revenues.

The costs for the Department to implement this bill would be minimal.

LB 77 would be operative three months after the end of the session.

	Major	r Objects of E	axpenuit	ure			
Class Code	Classification Title	17-18 <u>FTE</u>	18-19 <u>FTE</u>	19-20 <u>FTE</u>	17-18 Expenditures	18-19 <u>Expenditures</u>	19-20 Expenditures
Benefits							
Aid							
Capital Improvements							