Keisha Patent January 30, 2019 402-471-0059

## LB 222

## Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 2019-20		FY 2020-21				
	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 222 amends provisions of the Volunteer Emergency Responders Incentives Act. The bill requires each certification administrator to provide each volunteer member with notice of total points accumulated during the first 6 months of the year by July 15. By February 1, the certification administrator must provide each volunteer member with written certification of the total points accumulated during the preceding year and whether the member qualified as an active emergency responder, rescue squad member, or volunteer firefighter. The volunteer member must include the copy of the certification with the state income tax return.

The bill is operative January 1, 2020.

The Department of Revenue estimates no fiscal impact on revenue and no cost to implement this bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 222	AM:	AGENCY/POLT. SUB: Nebraska Depa	AGENCY/POLT. SUB: Nebraska Department of Revenue (016)				
REVIEWED BY: Joe Wilcox		DATE: 01/30/2019	PHONE: (402) 471-4178				
COMMENTS: No basis to dispute the Nebraska Department of Revenue estimate of No Fiscal Impact to the Agency from LB 222.							

State Agency Estimate							
State Agency Name: Department of			Date Due LFA:	1/29/19			
Approved by: Tony Fulton Date Prepared:			1/29/19		Phone: 471-5896		
	FY 2019-2020		FY 2020-2021		FY 2021-2022		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds							
Cash Funds							
Federal Funds							
Other Funds							
Total Funds							

LB 222 amends the reporting requirements and the application process of the Volunteer Emergency Responders Incentives Act. It provides that the certification administrator must provide each volunteer with notice of the total points he or she has accumulated during the first six months of the calendar year by July 15. The certification administrator must also provide to each volunteer member a written certification of the total points accumulated in the calendar year, including a statement of whether the volunteer member has qualified as an active emergency responder, by February 1.

The certification administrator is required to file a certified list of active emergency responders with the Department of Revenue by February 15.

Each volunteer member may claim the credit by including a copy of the certification received from the certification administrator with his or her state income tax return.

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

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

Major Objects of Expenditure								
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 <u>Expenditures</u>	20-21 <u>Expenditures</u>	21-22 <u>Expenditures</u>	
Benefits	Benefits							
Operating Costs								
Travel								
Capital Outlay								
Capital Improvements								