Keisha Patent February 01, 2019 402-471-0059

LB 191

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 201	9-20	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 191 amends provisions relating to restricted funds limitations for local governing bodies to permit governmental units to exceed the allowable growth percentage for one year in an amount approved by a majority of legal voters voting at a meeting of the governmental unit. The bill clarifies the exception to the restricted funds limitation for bonded indebtedness applies to bonds defined in section 10-134(1) and approved by law. LB 191 also clarifies that notice for the property tax request hearing must be four calendar days prior to the hearing, and the four days includes the day of publication, but not the day of the hearing.

This bill is not estimated to have a fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 191 AM: AGENCY/POLT. SUB: Department of Revenue							
REVIEWED BY: Lee Will		DATE: 1/31/2019	PHONE: (402) 471-4175				
COMMENTS: Concur with the Department of Revenue's assessment of no fiscal impact.							

ADMINIS	STRATIVE SERV	/ICES STATE BUDGET DIVISION: REVIEW OF AGENC	CY & POLT. SUB. RESPONSE				
LB: 191	AM:	AGENCY/POLT. SUB: NACO					
REVIEWED BY:	Lee Will	DATE: 1/17/2019	PHONE: (402) 471-4175				
COMMENTS: Concur with NACO's assessment of no fiscal impact.							

Fiscal Note 2019

State Agency Estimate								
State Agency Name: Department of RevenueDate Due LFA:2/1/19								
Approved by: Tony FultonDate Prepared:1/22/19Phone: 471-5896								
	FY 201	9-2020	FY 202	0-2021	FY 202	21-2022		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds		\$ 0		\$ 0		\$ 0		
Cash Funds								
Federal Funds								
Other Funds								
Total Funds		\$ 0		\$ 0		\$ 0		

LB191 amends Neb. Rev. Stat. § 13-519(4) to limit how long a governmental unit may exceed the allowable growth percentage without holding a special election under Neb. Rev. Stat. § 13-519(3) to one year.

This bill amends Neb. Rev. Stat. § 13-520 to clarify that the exception for bonded indebtedness is limited to bonds as defined in Neb. Rev. Stat. § 10-134. It eliminates the exclusion for refunding other financial instruments that were grandfathered in before July 1, 1999.

This bill amends Neb. Rev. Stat. § 77-1601.02 to provide that notice of a hearing to set a property tax request must be at least four calendar days prior to the hearing, including the day of publication, but not the day of the hearing.

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

It is estimated that there will be no cost 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									
Operating Costs									
Capital Outlay	Capital Outlay								
	Capital Improvements								
	Total								

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 191					FISCAL NOTE
State Agency OR Politica	l Subdivision Name: ⁽²⁾	Nebraska Associa	tion of County Offi	cials (NA	ACO)
Prepared by: ⁽³⁾ Elai	ne Menzel	Date Prepared: ⁽⁴⁾	1/15/2019	Phone: (5)	(402) 434.5660
	ESTIMATE PROVI	DED BY STATE AGEN	CY OR POLITICAL	SUBDIVIS	ION
	<u>FY 2</u> EXPENDITURES	2019-20 <u>REVENUE</u>	<u>EXPENDITUR</u>	<u>FY 2020</u> ES	<u>-21</u> <u>REVENUE</u>
GENERAL FUNDS					
CASH FUNDS					
FEDERAL FUNDS					
OTHER FUNDS					
TOTAL FUNDS					
Explanation of Estimat	e:				

No expected fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE								
Personal Services:								
	NUMBER OF	POSITIONS	2019-20	2020-21				
POSITION TITLE	<u>19-20</u>	<u>20-21</u>	EXPENDITURES	EXPENDITURES				
Benefits								
			. <u></u>					
Operating								
Travel								
Capital outlay								
Aid								
Capital improvements	••••							
TOTAL	•••••							

2019