PREPARED BY: DATE PREPARED: PHONE:

Suzanne Houlden February 15, 2022 402-471-0057 **LB 726** 

Revision: 00

## **FISCAL NOTE**

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)									
	FY 202	22-23	FY 20	23-24					
	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.

No fiscal impact.

ADMINISTR/	ATIVE SERVICES S	STATE BUDGET DIVISION: REVIEW OF	AGENCY & POLT. SUB. RESPONSE					
LB: 726	AM:	AGENCY/POLT. SUB: Department	of Revenue					
REVIEWED BY:	Jacob Leaver	DATE: 2/16/2022	PHONE: (402) 471-4173					
COMMENTS: No basis to dispute with the Department of Revenue's estimate of no fiscal impact to the agency as a result of LB 726.								

	ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE								
LB:	726	AM:	AGENCY/POLT. SUB: Public Service	e Commission					
RE\	/IEWED BY:	: Jacob Leaver	DATE: 1/10/2022	PHONE: (402) 471-4173					
COMMENTS: No basis to dispute with the Public Service Commission's estimate of no fiscal impact to the agency as a result of LB 726.									

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 726	AM:	AGENCY/POLT. SUB: City of Lincoln					
REVIEWED BY:	Jacob Leaver	DATE: 1/14/2022	PHONE: (402) 471-4173				
COMMENTS: No basis to dispute with the City of Lincoln's estimate of no fiscal impact to the agency as a result of LB 726.							

		State Agency	Estimate			
State Agency Name: Department	of Revenue (DOR)				Date Due LFO:	
Approved by: Tony Fulton		Date Prepared:	2/16/2022		Phone: 471-5896	
	FY 2022	2-2023	FY 2023	3-2024	FY 2024	I-202 <u>5</u>
	<b>Expenditures</b>	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 726 changes Neb. Rev. Stat. § 31-727.01 to include sanitary and improvement districts (SIDs) that are in the extraterritorial zoning jurisdiction of a city as a SID that must file a statement with the planning department of that city. The filed statement contains certain required information about the SID, including a statement that the district has the power to levy an unlimited property tax to pay its debt and its expenses of operation and maintenance.

LB 726 changes Neb. Rev. Stat. § 31-744 by adding "extraterritorial" zoning jurisdiction of the municipality when describing how the costs of improvements to a SID within the "extraterritorial" zoning jurisdiction of a municipality are to be paid by special assessments. It also clarifies that when improvements are within the "extraterritorial" zoning jurisdiction of more than one municipality, the schedule and statement of the proposed special assessments only need to be given to the municipality with the most people as determine by the most recent census or revised certified count.

The operative date for this bill is three months after adjournment.

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

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

Major Objects of Expenditure								
Class Code	Classification Title	22-23 <u>FTE</u>	23-24 <u>FTE</u>	24-25 <u>FTE</u>	22-23 Expenditures	23-24 Expenditures	24-25 Expenditures	
Operating Costs								
Capital Outlay								
	S							

TOTAL.....

<b>LB</b> (1)	726						FISCAL NOTE
State Ag	gency OR P	olitical Subdivision Name: <sup>(2)</sup>	City	of Lincoln			
Prepare	ed by: (3)	Claire Oglesby	Da	te Prepared: <sup>(4)</sup>	1/13/2022	Phone: (5)	441-8301
		ESTIMATE PROV	/IDED B	Y STATE AGEN	NCY OR POLIT	CICAL SUBDIVIS	SION
		<u>FY</u> EXPENDITURE	<u>7 2022-2:</u> <u>S</u>	<u>3</u> <u>REVENUE</u>	EXPEN	<u>FY 2023</u> <u>DITURES</u>	3-24 REVENUE
GENER	RAL FUNI	os					
CASH I	FUNDS						
FEDER	AL FUND	os —	_		_		
OTHER	R FUNDS						
TOTAI	L FUNDS						
Explana	ntion of Es	etimate:	_ =			<del></del>	
No Fiso	cal Impad	ct					
		BREAKDO'	WN BY N	MAJOR OBJECT	TS OF EXPENI	DITURE	
Persona	al Services	:				-	
	POSITI	ON TITLE	NUMBER <u>22-23</u>	OF POSITION <u>23-24</u>		22-23 <u>DITURES</u>	2023-24 EXPENDITURES
Benefits	s				_		
Operati	ng						
Travel.							
Capital	outlay						
Aid							
Capital	improven	nents					

TOTAL.....

<b>LB</b> (1)	726						<b>FISCAL NOTE</b>		
State Agency OR Political Subdivision Name: (2)				Nebraska Public Service Commission					
Prepare	ed by: (3)	Laurie Casados	Dat	te Prepared: (4)1	/7/2022	Phone: (5)	402-471-0252		
		ESTIMATE PROV	IDED BY	STATE AGENC	Y OR POLITICAL	<u>SUBDIVIS</u>	SION		
		<u>FY</u> EXPENDITURES	<u>2022-23</u>	<u>REVENUE</u>	EXPENDITUI	<u>FY 2023</u> RES	3-24 REVENUE		
GENER	RAL FUNI	os	_						
CASH F	FUNDS			_	_	<u>_</u>			
FEDER	AL FUNI	os	_	_	_	<u>_</u>			
OTHER	R FUNDS		_						
TOTAI	L FUNDS	0	= =	0	0		0		
Explana	ntion of Es	stimate:							
	10 '		VN BY M	IAJOR OBJECTS	OF EXPENDITUR	<u>E</u>			
Persona	al Services		UMBER	OF POSITIONS	2022-23		2023-24		
	POSIT	ON TITLE	<u>22-23</u>	<u>23-24</u>	EXPENDITU	RES	<u>EXPENDITURES</u>		
_	=								
		nents							

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