John Wiemer March 05, 2025 402-471-0051

LB 270

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 202	25-26	FY 20	26-27				
	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 270 amends subdivision (14) of section 77-2711 to add subdivision (c) to provide that if upon review of the specified tax documents the individual certified by a municipality identifies a suspected irregularity or discrepancy, such individual may provide notification of the suspected irregularity or discrepancy to the Auditor of Public Accounts who may conduct an audit as provided in subsection (11) of the section.

The Auditor of Public Accounts estimates that it can handle changes under this bill within current resources. There is no basis to disagree with this estimate.

The Department of Revenue estimates that this bill has no impact on General Fund revenues and minimal costs to it to implement the bill. There is no basis to disagree with this estimate.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE								
LB:	LB: 270 AM: AGENCY/POLT. SUB: Nebraska Department of Revenue							
REVI	REVIEWED BY: Ann Linneman DATE: 3-4-2025 PHONE: (402) 471-4180							
COM	COMMENTS: Concur with the Nebraska Department of Revenue's assessment of no fiscal impact.							

	ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB:	LB: 270 AM: AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts							
REV	REVIEWED BY: Ann Linneman DATE: 1-17-2025 PHONE: (402) 471-4180							
	COMMENTS: The Auditor of Public Account's assessment of no fiscal impact seems reasonable given the assumptions used.							

State Agency Name: Department o	f Revenue				Date Due LFO:	
Approved by: James R. Kamm		Date Prepared:	03/03/2025		Phone: 471-5896	
	FY 202	5-2026	FY 2026	-2027	FY 202	7-2028
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ O		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 270 would allow a person who is certified by a municipality to review specific sales tax return information to provide notification of any suspected irregularity or discrepancy to the Auditor of Public Accounts (APA). The APA may then conduct an audit.

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

It is estimated that there will be minimal costs to the Department of Revenue to implement this bill.

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

Major Objects of Expenditure									
<u>Class Code</u>	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 <u>Expenditures</u>	26-27 <u>Expenditures</u>	27-28 <u>Expenditures</u>		
Benefits	Benefits								
Operating Costs	Operating Costs								
	Travel								
Capital Outlay									
Capital Improveme	Capital Improvements								
Total									

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

LB ⁽¹⁾ 270				FISCAL NOTE				
State Agency OR Political S	ubdivision Name: (2)	Nebraska Auditor of Public Accounts						
Prepared by: ⁽³⁾ Craig	Kubicek	Date Prepared: ⁽⁴⁾ 1/17/2025		one: ⁽⁵⁾ 402-326-3063				
]	ESTIMATE PROVI	DED BY STATE AGEN	NCY OR POLITICAL SUI	BDIVISION				
		2025-26	F	Y 2026-27				
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE				
GENERAL FUNDS	\$0		\$0					
CASH FUNDS	\$0		\$0					
FEDERAL FUNDS	\$0		\$0					
OTHER FUNDS	\$0		\$0					
TOTAL FUNDS	\$0		\$0					
Explanation of Estimate:								

If passed, we will handle such changes within our current resources.

BREAK	DOWN BY MA.	OR OBJECTS O	F EXPENDITURE	
Personal Services:				
	NUMBER OI	F POSITIONS	2025-26	2026-27
POSITION TITLE	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits	• • • •			
Operating				
Travel				
Capital outlay				
Aid	•••••			
Capital improvements				
TOTAL				