

PREPARED BY: John Wiemer
DATE PREPARED: March 05, 2025
PHONE: 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 2025-26		FY 2026-27	
	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:	270	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue	
REVIEWED BY:	Ann Linneman		DATE:	3-4-2025
			PHONE:	(402) 471-4180
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:	270	AM:	AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts	
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.				

Phone: 471-5896

<u>Class Code</u>	<u>Classification Title</u>	<u>25-26 FTE</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>25-26 Expenditures</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
Total.....							

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Auditor of Public Accounts

Prepared by: ⁽³⁾ Craig Kubicek

Date Prepared: ⁽⁴⁾ 1/17/2025

Phone: ⁽⁵⁾ 402-326-3063

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 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.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE				
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				