Doug Gibbs February 08, 2011 471-0051

LB 174

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *						
	FY 201	1-12	FY 2012-13			
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE		
GENERAL FUNDS	\$44,500		\$0			
CASH FUNDS		See Below		See Below		
FEDERAL FUNDS				14		
OTHER FUNDS						
TOTAL FUNDS	\$44,500	See Below	\$0	See Below		

^{*}Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 174 amends Nebraska Revised Statute Section 77-27,119.04, to change the way contributions are made to the Campaign Finance Limitation Cash Fund.

Current law provides that a taxpayer may indicate on the individual income tax form, a contribution of one dollar or more of any refund due to the Campaign Finance Limitation Cash Fund.

LB 174 would allow a taxpayer to designate an amount greater than their tax refund; the amount in excess of the refund amount will be added to the taxpayer's tax liability.

The bill would be effective for tax year 2011.

The Department of Revenue estimates that additional revenue to the Campaign Finance Limitations Cash Fund will be minimal and have no impact on the General Fund income tax receipts.

The costs to implement LB 174 include approximately \$44,500 in one-time programming costs in order to process changes in taxpayer liability. Ongoing costs for increased data-entry and collections will be minimal.

We agree with the Department of Revenue's estimate of fiscal impact and cost.

The Nebraska Accountability and Disclosure Commission estimates additional revenue to the Campaign Finance Limitations Cash Fund of \$4,541 for FY2011-12 and \$8,125 for FY2012-13, based on increased revenue equal to one half of the revenues donated by citizens for the last two fiscal years.

We disagree with the Commission's estimate of fiscal impact.

DEPARTMENT OF ADMINISTRATIVE SERVICES

	DEL MITMENT OF ADM	INIOTTIATIVE CETTOICE	
REVIEWED BY	Lyn Heaton	DATE 2/10/11	PHONE 471-2526
COMMENTS			

COMMENTS

DEPT. OF REVENUE - No basis upon which to disagree.

ACCOUNTABILITY AND DISCLOSURE COMMISSION - The amount of additional contributions to the fund is indeterminate.

JAN 2 1 2011

LB 174

Fiscal Note

2011

	IGISLATIVE FL	State Agency	Estimate			
State Agency Name: Department of	of Revenue				Date Due LFA:	1/18/2011
Approved by: Douglas Ewald		Date Prepared:	1/19/2011		Phone: 471-5700	
• •	FY 2011	-2012	FY 2012	2-2013	FY 20	13-2014
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds	\$44,500		1			
Cash Funds		See Below		See Below		See Below
Federal Funds						
Other Funds					. <u> </u>	
Total Funds	\$44,500					

LB 174 allows contributions to the Campaign Finance Limitation Cash Fund to exceed the amount of the taxpayer's refund. A contribution in excess of a refund will be added to a taxpayer's tax liability.

The bill is effective beginning with tax year 2011.

The Department expects minimal additional collections for to the Campaign Finance Limitation Cash Fund, and no impact on General Fund income tax receipts.

The costs to implement LB 174 include approximately \$44,500 in one-time programming costs in order to process changes in taxpayer liability. Ongoing costs for increased data-entry and collections costs will be minimal.

Major Objects of Expenditure							
Class Code	Classification Title	11-12 FTE	12-13 FTE	13-14 FTE	11-12 Expenditures	12-13 Expenditures	13-14 Expenditures
					\$44,500		
Travel							
Aid							
Total		••••••	••••••		\$44,500		

JAN 25 2011

FISCAL NOTE

LB174 Accountability and Disclosure Commission

Prepared By	Daley, Frank
Date Prepared	1/25/2011
Prepared Phone	402-471-2522

Estimate Provided By State Agency or Political Subdivision

	FY 201	FY 2011-2012		FY 2012-2013	
	Expenditures	Revenue	Expenditures	Revenue	
General Funds					
Cash Funds		4,541		8,125	
Federal Funds					
Other Funds					
Total Funds		4,541		8,125	

Explanation of Estimate:

This bill will create additional opportunities for citizens to contribute to the Campaign Finance Limitation Act Cash Fund. The estimates of increased revenues are of necessity somewhat speculative. The estimated increased revenues are equal to one half of the revenues donated by citizens to the CFLA Cash Fund for the last two fiscal years.

Major Objects of Expenditure

major objecto or Experience						
	Number of Positions		FY 2011-2012	FY 2012-2013		
Position Title	FY 2011-2012	FY 2012-2013	Expenditures	Expenditures		
		Benefits	<u> </u>			
		Operating		!		
		Travel				
		Capital outlay				
		Aid				
		Capital improvements				
		Total				