PREPARED BY: DATE PREPARED: PHONE: Keisha Patent January 28, 2019 402-471-0059

LB 372

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2019-20		FY 20	20-21		
	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 372 requires that, for purposes of inventorying agricultural and horticultural land into subclasses based on soil classification, land capability groups should be Natural Resources Conservation Service specific to applied use and not based on dryland farming criterion.

It is not possible to determine the fiscal impact of LB 372. The Department of Revenue estimates no impact on General Fund revenues. However, there could be some impact on property tax revenues to local political subdivisions, depending upon the effect of the provision on assessed valuation.

The Department of Revenue estimates minimal costs to implement the bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE						
LB: 372	AM:	AGENCY/POLT. SUB: Department of Revenue				
REVIEWED BY:	Lee Will	DATE: 1/28/2019	PHONE: (402) 471-4175			
COMMENTS: Concur with the Department of Revenue's assessment of fiscal impact.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 372	AM:	AGENCY/POLT. SUB: Nebraska Association	on of County Officials (NACO)		
REVIEWED BY:	Lee Will	DATE: 1/23/2019	PHONE: (402) 471-4175		
COMMENTS: No basis to disagree with NACO's assessment of indeterminable fiscal impact.					

LB 372 Fiscal Note 2019

State Agency Estimate						
State Agency Name: Department	of Revenue				Date Due LFA:	1/25/19
Approved by: Tony Fulton		Date Prepared:	1/24/19		Phone: 471-5896	
	FY 2019	0-2020	FY 202	0-2021	FY 20	21-2022
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$0		\$0		\$0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$0		\$0	<u> </u>	\$0

LB 372 amends Neb. Rev. Stat. § 77-1363 to require land capability groups (LCG) be Natural Resource Conservation Service specific to the applied use and not based on a dryland farming criterion.

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 to implement this bill.

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

	Major	r Objects of I					
Class Code	Classification Title	19-20 <u>FTE</u>	20-21 <u>FTE</u>	21-22 <u>FTE</u>	19-20 Expenditures	20-21 Expenditures	21-22 Expenditures
Benefits							
Operating Costs							
Capital Outlay							

LB ⁽¹⁾ 372			FISCAL NOTE				
State Agency OR Political Subdivision Name: (2)	Nebraska Association of County Officials (NACO)						
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/17/2019 Phone: (5	(402) 434.5660				
ESTIMATE PROV	VIDED BY STATE AGEN	NCY OR POLITICAL SUBDIVI	ISION				
<u>FY</u>	<u> 2019-20</u>	FY 202	20-21				
<u>EXPENDITURE</u>	<u>S</u> <u>REVENUE</u>	EXPENDITURES	<u>REVENUE</u>				
GENERAL FUNDS							
CASH FUNDS	_	_					
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							
groups specific to the applied use instead. The fiscal impact is indeterminate.	a of its dryland capaon	my.					
	WN BY MAJOR OBJECT	TS OF EXPENDITURE					
Personal Services:	NUMBER OF POSITION	S 2019-20	2020-21				
POSITION TITLE	<u>19-20</u> <u>20-21</u>	EXPENDITURES	EXPENDITURES				
Benefits							
Operating							
Travel							
Capital outlay							
Aid							
Capital improvements							
TOTAL							