

PREPARED BY: Kathy Tenopir  
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 PHONE: 471-0058

**LB 495**

Revision: 01

Updated for the 2008 Legislative session

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2008-09</b>		<b>FY 2009-10</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB495 provides that any employer who provides for compensated leave and has policies for non-compensated leave shall not require an employee to use compensated leave when the employee has qualified for non-compensated leave. Any employer who violated this section shall be subject to a civil penalty of not less than \$500 for each offensive.

The Department of Administrative Services indicates that for those covered by the state personnel system; the State does not force an employee to take paid leave in lieu of unpaid leave.

The University of Nebraska estimates that although LB495 conflicts with current policies, there would be only minor or no fiscal impact as a result of this legislation.

There appears to be minor or no fiscal impact to state agencies as a result of LB495.