

PREPARED BY: Doug Gibbs  
 DATE PREPARED: February 24, 2009  
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**LB 212**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2009-10		FY 2010-11	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$65,388		\$67,713	
CASH FUNDS	\$12,620			
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$78,008		\$67,713	

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

LB 212 would amend the Tax Equalization and Review Commission Act.

The bill would add language to the Act that would permit appeal hearings by a single commissioner; provide that any order entered by a single commissioner may be appealed to the commission for rehearing by the entire commission or panel of the commission; establishes criteria for determining if an appeal may be heard by a single commissioner; provides that the usual common-law or statutory rules of evidence do not apply to a hearing before a single commissioner; allows the case file to serve as the record of the hearing and that the hearing need not be recorded; and that a request for rehearing an appeal be made within thirty days after the date of an order, except for an order dismissing an appeal for failure to appear.

The Tax Equalization and Review Commission estimates expenditures of \$78,008 in FY2009-10. This includes General Fund expenditures for one FTE, salary, benefits, and operating expenses and a one-time expenditure of Cash Funds for equipment purchases of \$12,620.

FY2010-11 includes General Fund expenditures for one FTE, salary, benefits, and operating expenses.

There is no basis to disagree with the Tax Equalization and Review Commission's estimate of expenditures.

**IMPACT TO POLITICAL SUBDIVISIONS:**

There is no fiscal impact to political subdivisions associated with this bill.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	2/25/09	PHONE	471-2526
COMMENTS					
TAX EQUALIZATION AND REVIEW – The agency estimate appears to be a reasonable estimate of the cost to implement the bill.					