

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2018-19		FY 2019-20	
	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 760 amends the Volunteer Emergency Responders Incentive Act to add volunteers who are members of a fire department, first-aid, rescue, ambulance, or emergency squad or volunteer fire company, association, or organization serving a county to the provisions of the Act.

The bill also provides for retroactive eligibility for 2016 and 2017 for the refundable tax credit offered under the Act to those county volunteers who meet certain criteria listed in the bill, which would allow them to receive the tax credit for the 2017 tax year.

The bill contains the emergency clause.

The Department of Revenue estimates that LB 760 will have a minimal negative impact on General Fund revenue.

The Department of Revenue also indicates that the cost to implement the provisions of LB 760 will be minimal.

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 760	AM:	AGENCY/POLT. SUB: Nebraska Department of Revenue (016)	
REVIEWED BY: Joe Wilcox	DATE: 01/16/2018	PHONE: (402) 471-4178	
COMMENTS: No basis to dispute the Nebraska Department of Revenue estimates of Minimal cost impact to the Agency and Minimal negative impact to State General Fund Revenues from LB 760.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 760	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY: Joe Wilcox	DATE: 01/11/2018	PHONE: (402) 471-4178	
COMMENTS: No basis to dispute the Nebraska Association of County Officials (NACO) estimate of Minimal to No Fiscal Impact to Counties from LB 760.			

Please complete ALL (5) blanks in the first three lines.

2018

LB⁽¹⁾ 760

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel

Date Prepared: ⁽⁴⁾ 1/9/2018

Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2018-19</u>		<u>FY 2019-20</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 760 would add counties to the Volunteer Emergency Responders Incentive Act and require county boards to confirm and approve certification of qualified active service which is certified by a certification administrator of a county volunteer fire protection district.

This bill has minimal or no fiscal impact to counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2018-19 EXPENDITURES</u>	<u>2019-20 EXPENDITURES</u>
	<u>18-19</u>	<u>19-20</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____