

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2020-21		FY 2021-22	
	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 1074 makes the following changes:

- Amends the assessment date for improvements on leased lands from before March 1 to on or before March 1;
- Allows collection of tire fees pursuant to Neb. Rev. Stat. sec. 81-15,162 using a monthly, quarterly, or annual schedule as is used for remitting sales taxes; and
- Allows collection of lodging tax pursuant to Neb. Rev. Stat. sec. 81-3722 using a monthly, quarterly, or annual schedule as is used for remitting sales taxes.

This bill is not estimated to have a fiscal impact to the state. The Department of Revenue estimates no impact on General Fund revenue and no cost to implement the bill.

The Nebraska Association of County Officials estimates little to no fiscal impact to counties as a result of the change in assessments dates on improvements on leased lands.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1074	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY: Lee Will	DATE: 01/27/2020	PHONE: (402) 471-4175	
COMMENTS: Concur with NACO's assessment of no fiscal impact.			

State Agency Estimate

State Agency Name: Department of Revenue

Date Due LFA: 1/28/2020

Approved by: Tony Fulton

Date Prepared:

Phone: 471-5896

	<u>FY 2020-2021</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>	
	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>
General Funds						
Cash Funds						
Federal Funds						
Other Funds						
Total Funds						

LB1074 amends Neb. Rev. Stat. § 77-1376, to change the filing deadline, from before March 1 to on or before March 1, for an owner of leased land or the lessee to file a form prescribed by the Tax Commissioner indicating specific improvements on leased lands are the property of the lessee for tax purposes. LB 1074 would also amend Neb. Rev. Stat. § 81-15,164 (collection of the tire fee) and Neb. Rev. Stat. § 81-3722 (collection of lodging tax) to permit these retailers to report tax to the Department of Revenue monthly, quarterly, or annually to match their filing frequencies for collected sales taxes.

It is estimated that this bill will have no impact on the General Fund.

It is estimated that there will be no cost to the Department to implement this bill.

Major Objects of Expenditure

<u>Class Code</u>	<u>Classification Title</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
		<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
	Benefits.....						
	Operating Costs.....				\$22,956		
	Travel.....						
	Capital Outlay.....						
	Capital Improvements.....						
	Total.....				\$22,956		

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

2020

LB⁽¹⁾ 1074

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/22/2020 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2020-21</u>		<u>FY 2021-22</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 1074 would extend by a day the timeframe for assessing improvements to leased land. Enactment of LB 1074 would have little to no fiscal impact to counties.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2020-21</u>	<u>2021-22</u>
	<u>20-21</u>	<u>21-22</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____