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 DATE PREPARED: January 30, 2019  
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**LB 222**

Revision: 00

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2019-20</b>		<b>FY 2020-21</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
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 222 amends provisions of the Volunteer Emergency Responders Incentives Act. The bill requires each certification administrator to provide each volunteer member with notice of total points accumulated during the first 6 months of the year by July 15. By February 1, the certification administrator must provide each volunteer member with written certification of the total points accumulated during the preceding year and whether the member qualified as an active emergency responder, rescue squad member, or volunteer firefighter. The volunteer member must include the copy of the certification with the state income tax return.

The bill is operative January 1, 2020.

The Department of Revenue estimates no fiscal impact on revenue and no cost to implement this bill.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 222</b>	<b>AM:</b>	<b>AGENCY/POLT. SUB: Nebraska Department of Revenue (016)</b>
REVIEWED BY: Joe Wilcox	DATE: 01/30/2019	PHONE: (402) 471-4178
COMMENTS: No basis to dispute the Nebraska Department of Revenue estimate of No Fiscal Impact to the Agency from LB 222.		

