

Updated to reflect all amendments adopted to date.

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2019-20		FY 2020-21	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS		(286,800,000)		(286,800,000)
CASH FUNDS		See below		See below
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 298, as amended by AM1498 and FA67 includes a variety of fund transfers and other provisions governing the administration and use of funds. The following table summarizes the bill section-by-section.

Section	From	To	FY2019-20	FY2020-21
Sec. 1 & 2	General Fund	Property Tax Credit Cash Fund	272,000,000	272,000,000
Sec. 5& 6	General Fund	Water Sustainability Fund	11,000,000	11,000,000
Sec. 7 & 8	General Fund	Water Resources Cash Fund	3,300,000	3,300,000
Sec. 9	Accounting Division Cash Fund	Election Administration Fund	Remaining balance	
Sec. 10	Nebraska Collection Agency Fund	Sec. of State Adm. Cash Fund	55,290	
Sec. 11	Personnel Division Revolving Fund	Accounting Division Revolving Fund	Remaining balance	
Sec. 12 & 13	General Fund	Cultural Preservation Endow, Fund	NTE \$500,000	NTE \$500,000
Sec. 14	Add language stating repayments relating to the Grain Sorghum Development, Utilization, and Marketing Fund including license fees or royalties, are credited to the fund.			
Sec. 15	Beginning July 1, 2019, \$100,000 from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund quarterly. Net increase to Compulsive Gamblers Assistance Fund is \$300,000 each year.			
Sec. 16	Allow transfers from the Nebraska Collection Agency Fund to the Secretary of State Administrative Cash Fund.			
Sec. 17	Intent for the Dept. of Natural Resources to apply for an additional three year grant from the Environmental Trust Fund.			
Sec. 18	Amends section 66-1334 related to the Agricultural Alcohol Fuel Tax Fund.			
Sec. 19	Add \$50,000 to the transfer from the Nebraska Medicaid Intergovernmental Trust Fund and the Nebraska Tobacco Settlement Trust Fund to the Nebraska Health Care Cash Fund on or before July 15, 2019.			
Sec. 20	Strike intent language to appropriate \$500,000 to the County Justice Reinvestment Grant Program (from LB446)			
Sec. 21	Harmonize 81-15, 175 with the amendment's section 17.			
Sec. 22	Provide authorization to transfer money from the Records Management Cash Fund to the Election Administration Fund and add language allowing for expenditures for state agency services.			
Sec. 23	Eliminate reference to the Data Systems Cash Fund, which is repealed outright in section 19.			
Sec. 24	Create the Volkswagen Settlement Cash Fund to be administered by the Department of Environment and Energy.			
Sec. 25	Create the Grain Sorghum National Checkoff Fund under the Grain Sorghum Dev., Utilization and Marketing Board.			
Sec. 26 – 28	Repealer section, Outright repeal of 81-1327 and 86-566, Emergency Clause.			