

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				
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 601 amends provisions regarding property exempt from property taxation. The bill removes the limitation that property owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of such organizations must not be used for the sale of alcoholic liquors for more than 20 hours per week in order to be exempt from property taxation.

The Department of Revenue estimates a minimal impact on General Fund revenue and minimal cost to implement the bill. The Nebraska Association of County Officials estimates the impact to counties is unknown but is expected to be insignificant.

Any decrease in property tax valuation due to the provisions of LB 601 will affect local resources in the state aid formula pursuant to the Tax Equity and Educational Opportunities Support Act, having an impact on General Fund expenditures. It is not possible to estimate the amount but is expected to be minimal.

The Department of Revenue estimates no cost to implement the bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 601	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Lee Will	DATE: 3/11/2019	PHONE: (402) 471-4175	
COMMENTS: Concur with the Department of Revenue's assessment of minimal fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 601	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials (NACO)	
REVIEWED BY: Lee Will	DATE: 1/31/2019	PHONE: (402) 471-4175	
COMMENTS: NACO's assessment of not significant fiscal impact is reasonable.			

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

2019

LB⁽¹⁾ 601

FISCAL NOTE

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

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/28/2019 Phone: ⁽⁵⁾ (402) 434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2019-20</u>		<u>FY 2020-21</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 601 would eliminate the prohibition against the sale of alcoholic liquors for more than 20 hours per week to maintain an exemption from real property taxes for educational, religious, charitable, or cemetery organizations. The impact to counties is unknown; however, it is not expected to be significant.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2019-20</u>	<u>2020-21</u>
	<u>19-20</u>	<u>20-21</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____