

PREPARED BY: Keisha Patent
 DATE PREPARED: February 1, 2022
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LB 1094

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|-------------------|---------|-------------------|---------|
| | FY 2022-23 | | FY 2023-24 | |
| | 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 1094 amends provisions of the ImagiNE Nebraska Act related to the summation of qualified equivalent employees.

Under LB 1094, subdivision 6 of section 77-6815 is amended to qualify work completed at the employee's Nebraska residence as equivalent to time spent at the qualified location. In effect, this allows businesses that began to offer telework schedules during the pandemic to meet the employee requirements under the ImagiNE Nebraska Act.

The Department of Revenue estimates LB 1094 will have minimal fiscal impact. There is no basis to disagree with this estimate.

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|---|-----------------|---|--|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: 1094 | AM: | AGENCY/POLT. SUB: Department of Revenue | |
| REVIEWED BY: Neil Sullivan | DATE: 1/28/2022 | PHONE: (402) 471-4179 | |
| COMMENTS: No basis to disagree with the Department of Revenue assessment of minimal fiscal impact from LB 1094. | | | |

