PREPARED BY: DATE PREPARED: PHONE: John Wiemer December 20, 2023 402-471-0051

**LB 146** 

Revision: 01

## **FISCAL NOTE**

Updated for the 2024 Legislative Session

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 202	24-25	FY 2025-26			
	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 146 creates a date change regarding the filing of requests for when improvements to leased lands, other than leased public lands, are assessed to the owner of the leased lands unless the owner or lessee of the leased lands files a request stating that specifically designated improvements on the leased lands are property of the lessee. The date to file would now be "on or before March 1" instead of "before March 1" following any construction.

LB 146 also allows the Tax Commissioner to give notice by electronic mail, or other electronic means, in a secure manner with written permission of the taxpayer.

The Department of Revenue estimates no impact to General Fund revenues from this bill with no cost to implement the bill.

Political subdivisions responding estimate little to no fiscal impact as a result of this bill.

There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 146	AM:	AGENCY/POLT. SUB: Departme	ent of Revenue		
REVIEWED BY	Y: Neil Sullivan	DATE: 12/18/2023	PHONE: (402) 471-4179		
COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 146 appears reasonable.					

ADMIN	NISTRATIVE SERVICES	S STATE BUDGET DIVISION: REVIEW	OF AGENCY & POLT. SUB. RESPONSE		
LB: 146	AM:	AGENCY/POLT. SUB: Douglas	County Assessor		
REVIEWED	BY: Neil Sullivan	DATE: 12/13/2023	PHONE: (402) 471-4179		
COMMENTS: The Douglas County Assessor assessment of no fiscal impact from LB 146 appears reasonable.					

ADMIN	IISTRATIVE SERVICE	S STATE BUDGET DIVISION: REVIE	W OF AGENCY & POLT. SUB. RESPONSE		
LB: 146	AM:	AGENCY/POLT. SUB: Lancas	ster County Assessor		
REVIEWED	BY: Neil Sullivan	DATE: 12/7/2023	PHONE: (402) 471-4179		
COMMENTS: The Lancaster County Assessor assessment of minimal fiscal impact from LB 146 appears reasonable.					

		State Agency	Estimate			
State Agency Name: Department of	of Revenue				Date Due LFO:	
Approved by: James R. Kamm		Date Prepared:	12/13/2023		Phone: 471-5896	
	FY 2024	I-202 <u>5</u>	FY 2025	5-2026	FY 2020	<u>5-2027</u>
	<b>Expenditures</b>	Revenue	<b>Expenditures</b>	Revenue	<u>Expenditures</u>	Revenue
General Funds		\$ 0		\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0

LB 146 Section 1 amends Neb. Rev. Stat. § 77-1376 to change that improvements on leased lands are assessed to the owner of the land unless the landowner or lessee files a form prescribed by the Tax Commissioner requesting that the improvements be assessed to the lessee 'before March 1' to 'on or before March 1'.

Section 2 amends Neb. Rev. Stat. § 77-27,135 to include that with the written permission of the taxpayer, notices may be sent by electronic mail or other electronic means in a secure manner as determined by the Tax Commissioner.

Section 3: Original sections repealed.

The operative date for LB146 is three months after enactment.

It is estimated that LB146 will have no impact on General Fund revenues.

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

Major Objects of Expenditure							
Class Code	Classification Title	24-25 <u>FTE</u>	25-26 <u>FTE</u>	26-27 <u>FTE</u>	24-25 Expenditures	25-26 Expenditures	26-27 Expenditures
Benefits							
Travel							
Capital Improvemer	Capital Outlay						
Total							

LB <sup>(1)</sup> 146		Douglas County A	ssessor/Register		Office	
State Agency OR F	Political Subdivision Name: (2	Douglas County Assessor/Register of Deeds Office				
Prepared by: (3)	Michael Goodwillie	Date Prepared: (4)	1/13/2023, revised 12/12/2023	Phone: <sup>(5)</sup>	(402) 444-6703	
	ESTIMATE PRO	VIDED BY STATE AGE	NCY OR POLITICAL	<u>SUBDIVIS</u>	ION	
	F	Y 2023-24		FY 2024	-25	
	<u>EXPENDITURI</u>		EXPENDITUE		REVENUE	
GENERAL FUN	DS					
CASH FUNDS		_				
FEDERAL FUNI	DS					
OTHER FUNDS						
TOTAL FUNDS		_				
Explanation of E	stimate:					
lessee must make separately. That filing on or before office one bit. N	wner of the land and the ise a filing with the local as filing must be before March 1, adding March to Fiscal Impact for this note in preparation for 202	sessor's office advising it rch 1 following the constr 1 as a filing date. This is office.	that the land and improved a minor change that we are view of no fiscal im	rovements ment. LB won't affect pact is unc	were to be assessed 146 would require the t the work of this	
Personal Services		OWN BY MAJOR OBJECT	<u>TS OF EXPENDITUR</u>	<u>E</u>		
		NUMBER OF POSITION  23-24  24-25	S 2023-24 EXPENDITUI	RES	2024-25 EXPENDITURES	
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	nents					
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TOTAL.....

<b>LB</b> <sup>(1)</sup> 146			FISCAL NOTE			
State Agency OR Political Subdivision Name: (2	Lancaster County Assessor/Register of Deeds					
Prepared by: (3) Dan Nolte	Date Prepared: (4)	12/4/23 Phone: (	5) 402-441-8777			
ESTIMATE PROV	/IDED BY STATE AGEN	ICY OR POLITICAL SUBDIV	ISION			
<u>FY</u> <u>EXPENDITURE</u>	<u>7 2024-25</u> <u>S <u>REVENUE</u></u>	FY 209 EXPENDITURES	2 <u>5-26</u> <u>REVENUE</u>			
GENERAL FUNDS						
CASH FUNDS						
FEDERAL FUNDS						
OTHER FUNDS						
TOTAL FUNDS						
Explanation of Estimate: This legislation appears to have minimate.						
<u>BREAKDO</u> Personal Services:	<u>WN BY MAJOR OBJECT</u>	S OF EXPENDITURE				
·	NUMBER OF POSITIONS  24-25  25-26	S 2024-25 EXPENDITURES	2025-26 EXPENDITURES			
Benefits						
Operating						
Travel						
Capital outlay						
Aid						
Capital improvements						