

PREPARED BY: John Wiemer
 DATE PREPARED: January 30, 2023
 PHONE: 402-471-0051

LB 147

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	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 147 changes procedures for property tax refund notifications. The bill adds that for any political subdivision whose share of the refund is \$1,000 or less, the governing body of the political subdivision can waive the notice requirement by notifying the county treasurer in writing. Also, LB 147 adds language to allow notification to occur via electronic means if requested in writing by the governing body of the political subdivision.

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

The Lancaster County Treasurer also estimates no fiscal impact.

There is no basis to disagree with these estimates.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 147	AM:	AGENCY/POLT. SUB: Department of Revenue	
REVIEWED BY: Neil Sullivan		DATE: 1/27/2023	PHONE: (402) 471-4179
COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 147 appears reasonable.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 147	AM:	AGENCY/POLT. SUB: Lancaster County Treasurer	
REVIEWED BY: Neil Sullivan		DATE: 1/27/2023	PHONE: (402) 471-4179
COMMENTS: No basis to disagree with the Lancaster County Treasurer assessment of no fiscal impact from LB 147.			

State Agency Estimate

State Agency Name: Department of Revenue Date Due LFO:

Approved by: Glen White Date Prepared: LEAVE BLANK Phone: 471-5896

Table with 3 columns for fiscal years (FY 2023-2024, FY 2024-2025, FY 2025-2026) and 2 sub-columns for Expenditures and Revenue. Rows include General Funds, Cash Funds, Federal Funds, Other Funds, and Total Funds, with revenue for Total Funds listed as \$0.

LB 147 amends Neb. Rev. Stat. § 77-1736.06 to separate subsection 1 into (a), (b) and (c) with changes as follows:

- Language is added to subsection (1)(b) which allows any political subdivision with a share of the refund being \$1,000 or less, to waive notice of its share of a property tax refund by notifying the county treasurer in writing of the waiver. New language is also added to allow notice from the county treasurer to be sent via electronic means if requested in writing by the governing body of the political subdivision.

The operative date for this bill is three months after enactment.

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

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

Major Objects of Expenditure

Table with 9 columns: Class Code, Classification Title, and three FTE columns (23-24, 24-25, 25-26), followed by three Expenditures columns (23-24, 24-25, 25-26). Rows list Benefits, Operating Costs, Travel, Capital Outlay, Capital Improvements, and a Total row.

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

2023

LB⁽¹⁾ 147

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Lancaster County Treasurer

Prepared by: ⁽³⁾ Rachel Garver Date Prepared: ⁽⁴⁾ January 11, 2023 Phone: ⁽⁵⁾ 402-441-7425

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</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:

No Fiscal Impact for the County Treasurer's Office.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____