John Wiemer December 20, 2023 402-471-0051

LB 147

Revision: 01 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for the 2024 Legislative Session

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 2024-25 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 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 estimates no fiscal impact and the Nebraska Association of County Officials estimates minimal 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: Departm	nent of Revenue		
REVIEWED	BY: Neil Sullivan	DATE: 12/18/2023	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: Lancast	AGENCY/POLT. SUB: Lancaster County Treasurer			
REVIEWED BY	: Neil Sullivan	DATE: 12/19/2023	PHONE: (402) 471-4179			
COMMENTS: No basis to disagree with the Lancaster County Treasurer assessment of no fiscal impact from LB 147.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 147	AM:	AGENCY/POLT. SUB: Nebras	AGENCY/POLT. SUB: Nebraska Association of County Officials				
REVIEWED E	3Y: Neil Sullivan	DATE: 12/7/2023	PHONE: (402) 471-4179				
COMMENTS: The Nebraska Association of County Officials assessment of minimal fiscal impact from LB 147 appears reasonable.							

State Agency Estimate							
State Agency Name: Department of	Revenue				Date Due LFO:		
Approved by: James R. Kamm		Date Prepared:	12/15/2023		Phone: 471-5896		
	FY 2024-2025 FY 2025-2026 FY 2026-2027						
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 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							
<u>Class Code</u>	Classification Title	25-26 <u>Expenditures</u>	26-27 <u>Expenditures</u>				
Benefits		l	<u> </u>	<u> </u>			
Operating Costs							
Capital Improvemer	nts						
Total							

Please complete \underline{ALL} (5) blanks in the first three lines.

LB ⁽¹⁾ 147					FISCAL NOTE		
State Agency OR Political S	Subdivision Name: ⁽²⁾	Lancaster County	Lancaster County Treasurer				
Prepared by: ⁽³⁾ Rache	el Garver	Date Prepared: ⁽⁴⁾	Dec. 18, 2023	Phone: (5)	402-441-7425		
	ESTIMATE PROVI	DED BY STATE AGEN	ICY OR POLITICA	L SUBDIVIS	SION		
		2024-25 BEVENUE	EVDENDITI	<u>FY 2025</u>			
	EXPENDITURES	<u>REVENUE</u>	<u>EXPENDITU</u>	JKES	<u>REVENUE</u>		
GENERAL FUNDS			<u> </u>				
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							

No Fiscal Impact for the County Treasurer's Office.

BREA	KDOWN BY MAJ	OR OBJECTS C	DF EXPENDITURE	
Personal Services:				
POSITION TITLE	NUMBER OF 24-25	POSITIONS 25-26	2024-25 EXPENDITURES	2025-26 EXPENDITURES
		20 20		
DCt.				
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB ⁽¹⁾ 147			FISCAL NOTE			
State Agency OR Political Subdivision Name: ⁽²⁾	⁽²⁾ Nebraska Association of County Officials (NACO)					
Prepared by: ⁽³⁾ Elaine Menzel	Date Prepared: ⁽⁴⁾	12/4/2023 Phone: ⁽⁵⁾	402.434.5660			
ESTIMATE PROV	IDED BY STATE AGEN	<u>NCY OR POLITICAL SUBDIVI</u>	SION			
FY	2024-25	FY 202.	5-26			
EXPENDITURES		EXPENDITURES	REVENUE			
GENERAL FUNDS						
CASH FUNDS						
FEDERAL FUNDS	_					
OTHER FUNDS						
TOTAL FUNDS						

Explanation of Estimate:

LB147 would allow political subdivisions to waive notice of property tax refunds of \$1,000 or less. In addition, LB147 would allow county treasurers to provide notice electronically, rather than by first-class mail, if the governing body of the political subdivision makes a written request to receive electronic notices.

A minimal positive fiscal impact estimated.

BREAKI	DOWN BY MA	JOR OBJECTS O	FEXPENDITURE	
Personal Services:				
POSITION TITLE	NUMBER OI <u>24-25</u>	F POSITIONS <u>25-26</u>	2024-25 <u>EXPENDITURES</u>	2025-26 <u>EXPENDITURES</u>
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				