PREPARED BY: DATE PREPARED: PHONE: John Wiemer February 14, 2023 402-471-0051

**LB 370** 

Revision: 00

## **FISCAL NOTE**

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
	FY 202	23-24	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 370 adds to the responsibilities of the county treasurers in the state to include a red slip of paper with each tax statement to remind taxpayers to claim their Nebraska Property Tax Incentive Act credit.

The Department of Revenue (DOR) estimates no impact to the General Fund revenues from this bill. Additionally, the DOR estimates no costs to it to implement the bill. There is no basis to disagree with these estimates.

Douglas County, the Lancaster County Treasurer, and the Nebraska Association of County Officials (NACO) estimate costs connected to the printing of and addition of the red slip of paper.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 370 AM: AGENCY/POLT. SUB: Department of Revenue							
REVIEWED B	BY: Neil Sullivan	DATE: 2/14/2023	PHONE: (402) 471-4179				
COMMENTS:	COMMENTS: The Department of Revenue assessment of no fiscal impact from LB 370 appears reasonable.						

LB: 370	AM:	AGENCY/POLT. SUB: Douglas	AGENCY/POLT. SUB: Douglas County		
REVIEWED BY	: Neil Sullivan	DATE: 2/13/2023	PHONE: (402) 471-4179		

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

LB: 370 AM: AGENCY/POLT. SUB: Lancaster County Treasurer

REVIEWED BY: Neil Sullivan DATE: 2/13/2023 PHONE: (402) 471-4179

COMMENTS: No basis to disagree with the Lancaster County Treasurer assessment of fiscal impact from LB 370.

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

LB: 370 AM: AGENCY/POLT. SUB: Nebraska Association of County Officials

REVIEWED BY: Neil Sullivan DATE: 2/13/2023 PHONE: (402) 471-4179

COMMENTS: No basis to disagree with the Nebraska Association of County Officials assessment of fiscal impact

from LB 370.

LB370 <sup>(1)</sup> To	require a notice relating t	to the availability	FISCAL NOTE			
State Agency OR P	olitical Subdivision Name: (2)	DOUGLAS CO	DOUGLAS COUNTY, NEBRASKA			
Prepared by: <sup>(3)</sup>	Marcos San Martin, County Administration	Date Prepared: (4)	1/19/2022 Phon	e: <sup>(5)</sup> 402-444-5116		
	ESTIMATE PROVIDE	D BY STATE AGEN	ICY OR POLITICAL SUBI	DIVISION		
	<u>FY 202</u> EXPENDITURES	23-24 REVENUE	<u>FY</u> EXPENDITURES	<u>2024-25</u> REVENUE		
GENERAL FUNI		REVENUE	EATENDITORES	<u>REVENUE</u>		
CASH FUNDS			<u> </u>			
FEDERAL FUNI	OS					
OTHER FUNDS						
TOTAL FUNDS	\$7,000	N/A	ON-GOING	N/A		
Explanation of Es	stimate:					
NEGATIVE (DE	ETRIMENTAL) FISCAL IMPA	ACT TO DOUGLAS	S COUNTY			

The revisions proposed by LB370 will result in an additional on-going cost to Douglas County of \$7,000 (depending on increased cost of paper and printing services).

Estimates are shown below:

Category	Add'l Cost to Treasurer	Notes
By-Mail		
Filer	\$7,000	Flier to be printed and stuffed in Property Tax Statements on Red Paper- Estimated cost at this time. Red Paper is expensive per the statement printer.
1	ψ1,000	P. III. Col.
In Person		

<b>LB</b> <sup>(1)</sup> 370					FISCAL NOTE
State Agency OR Political Subdivision	Name: (2) La	ncaster County	Treasurer		
Prepared by: (3) Rachel Garver		Date Prepared: <sup>(4)</sup>	January 20, 2023	Phone: (5)	402-441-7499
ESTIMAT	E PROVIDED	BY STATE AGEN	NCY OR POLITICAI	L SUBDIVIS	SION
2021					
FXPFNI	<u>FY 2023</u> DITURES	<u>-24</u> <u>REVENUE</u>	EXPENDITU	<u>FY 2024</u> IRES	<u>-25</u> <u>REVENUE</u>
	750	REVENCE	4,125	<u>ILLS</u>	<u>KE VEIVOE</u>
<del></del>	130		4,125		
CASH FUNDS			_		
FEDERAL FUNDS			_		
OTHER FUNDS					
TOTAL FUNDS					
Explanation of Estimate:					
-					
BR	EAKDOWN BY	Y MAJOR OBJECT	TS OF EXPENDITU	RE	
Personal Services:					
POSITION TITLE	NUMB 23-2	ER OF POSITION 4 <u>24-25</u> 	S 2023-24 <u>EXPENDITU</u> -		2024-25 EXPENDITURES
Benefits	<del></del>				
Operating					
Travel					
Capital outlay					
Aid					
Capital improvements					
TOTAL			<del></del>	<del></del>	

LB <sup>(1)</sup> 370				FISCAL NOTE
State Agency OR Political Subdivision Name: (2)	Nebraska Associat	tion of County	Officials (N	NACO)
Prepared by: (3) Elaine Menzel	Date Prepared: (4)	1/20/2023	Phone: (	402.434.5660
ESTIMATE PROV	IDED BY STATE AGEN	CY OR POLITIC	CAL SUBDIV	ISION
FY	2023-24		FY 209	24-25
EXPENDITURES		<b>EXPENDI</b>		REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				
	<u> </u>			
Explanation of Estimate:				
In 2021, counties produced 716,545 print a colored slip of paper was \$0.0 cost to the property taxpayer statewithis amount is conservative due to perform the property taxpayer statewing the same of the property taxpayer statewing taxpayer statewing the same of the property taxpayer statewing	06 per slip. Therefore de would have been ossible paper shortaç	e, if LB370 had approximately ges and increa	been in plant nearly \$4 sed costs.	ace last year, the 3,000. However,
BREAKDOV Personal Services:	VN BY MAJOR OBJECT	S OF EXPENDIT	<u>rure</u>	
N	UMBER OF POSITIONS			2024-25
POSITION TITLE	<u>23-24</u> <u>24-25</u>	<u>EXPENDI</u>	<u>TURES</u>	<b>EXPENDITURES</b>
Benefits				
Operating				
Travel		·		
Capital outlay				
Capital improvements		-		
TOTAL				

LB 370 Fiscal Note 2023

		State Agency	Estimate			
State Agency Name: Departmen	t of Revenue				Date Due LFO:	
Approved by: Glen White		Date Prepared:	02/13/2023		Phone: 471-5896	
	FY 2023	3-2024	FY 2024	<u>1-2025</u>	FY 2025	5-2026
	<b>Expenditures</b>	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds		\$ 0	1	\$ 0		\$ 0
Cash Funds						
Federal Funds						
Other Funds						
Total Funds		\$ 0		\$ 0		\$ 0
	·				•	

LB 370 amends Neb. Rev. Stat. § 77-1701 by adding subsection (4) which requires the county treasurers to include a red slip of paper reminding property taxpayers to claim their Nebraska Property Tax Incentive Act credit on their Nebraska Income Tax return. There are specific font and language requirements for the red slip of paper that is to be inserted into the property tax statements mailed to all real property owners.

It is estimated that LB 370 will have no impact on the General Fund revenues.

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

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

Major Objects of Expenditure								
Class Code	Classification Title	23-24 <u>FTE</u>	24-25 <u>FTE</u>	25-26 <u>FTE</u>	23-24 Expenditures	24-25 Expenditures	25-26 Expenditures	
Benefits								
Operating Costs								
Travel								
Capital Outlay								
	ts							
Total								