

PREPARED BY: Eric Kasik
 DATE PREPARED: January 27, 2025
 PHONE: 402-471-0053

LB 294

Revision: 00

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	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.

LB294 amends statute related to the County Visitor Improvement Fund. It increases the amount that may be awarded in grants to expand or improve visitor attractions. Grants are currently allowed to total up to the total sales tax gathered for the fund. LB294 would allow counties to award grants up to \$2500 even if they did not gather that much in sales tax.

Although this may impact small counties with low sales tax revenue for their County Visitor Improvement fund, it is up to the county to determine how much they will award in grants.

No Fiscal Impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 294	AM:	AGENCY/POLT. SUB: Nebraska Tourism Commission	
REVIEWED BY: Ryan Walton	DATE: 1/23/2025	PHONE: (402) 471-4174	
COMMENTS: The Tourism Commission's assessment of no fiscal impact from LB 294, appears reasonable.			

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

2025

LB⁽¹⁾ 294

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Tourism Commission

Prepared by: ⁽³⁾ John Ricks Date Prepared: ⁽⁴⁾ 1/22/2025 Phone: ⁽⁵⁾ 402-480-5566

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Explanation of Estimate:

The agency has reviewed the legislation. No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				