# Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)								
	FY 202	5-26	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.

While a minimal fiscal impact to counties is possible, no fiscal impact to the state is expected.

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

LB: 58 AM:		AGENCY/POLT. SUB: Depart	AGENCY/POLT. SUB: Department of Revenue			
REVIEWED	BY: Ryan Walton	DATE: 1/17/2025	PHONE: (402) 471-4174			
COMMENTS: The Department of Revenue's assessment of no fiscal impact to the agency from LB 58, appears reasonable.						

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

LB: 58	AM:	AGENCY/POLT. SUB: Secre	tary of State			
REVIEWED BY	: Ryan Walton	DATE: 1/13/2025	PHONE: (402) 471-4174			
COMMENTS: The Secretary of State's assessment of no fiscal impact from LB 58, appears reasonable.						

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE							
LB: 58	AM:	AGENCY/POLT. SUB: Nebras	ska Association of County Officials				
REVIEWED	BY: Ryan Walton	DATE: 1/15/2025	PHONE: (402) 471-4174				
COMMENTS: No basis to disagree with NACO's assessment of no fiscal impact from LB 58.							

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

impact is expected.

LB <sup>(1)</sup> 58				<b>FISCAL NOTE</b>			
State Agency OR Political Subdivision Name: <sup>(2)</sup>		Nebraska Association of County Officials					
Prepared by: <sup>(3)</sup> Elaine	Menzel	Date Prepared: <sup>(4)</sup>	1/13/2025	Phone: <sup>(5)</sup> 402.434.5660			
]	ESTIMATE PROVI	DED BY STATE AGEN	CY OR POLITICAL	SUBDIVISION			
	EX/			FV 0000 05			
	EXPENDITURES	<u>2025-26</u> <u>REVENUE</u>	EXPENDITUR	<u>FY 2026-27</u> RES <u>REVENUE</u>			
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							

LB 58 would repeal jewelers' lien provisions. A minimal reduction in the fiscal impact to counties or no fiscal

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE Personal Services: NUMBER OF POSITIONS 2026-27 2025-26 **POSITION TITLE** 25-26 **EXPENDITURES EXPENDITURES** 26-27 Benefits..... Operating..... Travel..... Capital outlay..... Aid..... Capital improvements..... TOTAL

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

LB <sup>(1)</sup> 58					FISCAL NOTE	
State Agency OR Political Subdivision Name: <sup>(2)</sup>		Secretary of State				
Prepared by: <sup>(3)</sup>	Joan Arnold	Date Prepared: <sup>(4)</sup> <u>1-10-2025</u>		Phone: <sup>(5)</sup>	402-471-2384	
	ESTIMATE PROVI	DED BY STATE AGEN	CY OR POLITICAL	SUBDIVIS	ION	
	<u>FY s</u> EXPENDITURES	2025-26 <u>REVENUE</u>	EXPENDITUE	<u>FY 2026</u> RES	-27 <u>REVENUE</u>	
GENERAL FUND	s					
CASH FUNDS						
FEDERAL FUNDS	S					
OTHER FUNDS						
TOTAL FUNDS						
Explanation of Est	imate:					
No Fiscal Impact	t					

	NUMBER OI	<b>F POSITIONS</b>	2025-26	2026-27	
POSITION TITLE	<u>25-26</u>	<u>26-27</u>	EXPENDITURES	<b>EXPENDITURES</b>	
Benefits					
Operating					
Fravel					
Capital outlay					
Aid					
Capital improvements	• • • • • • • • • • • •				

## LB 0058

#### **Fiscal Note** 2025

State Agency Estimate								
State Agency Name: Department of	f Revenue				Date Due LFO:			
Approved by: James R. Kamm		Date Prepared:	01/16/2025		Phone: 471-5896			
	FY 202	5-2026	FY 202	6-2027	<u>FY 202</u>	7-2028		
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue		
General Funds		\$ 0		\$ 0		\$ 0		
Cash Funds								
Federal Funds								
Other Funds								
Total Funds		\$ 0		\$ 0		\$ 0		

LB 58 eliminates provisions relating to jeweler's liens. Jewelers cannot anymore impose a lien on jewelry for the unpaid cost of their repairs, parts/work.

LB 58 operative date is three months after adjournment.

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

Major Objects of Expenditure									
Class Code	Classification Title	25-26 <u>FTE</u>	26-27 <u>FTE</u>	27-28 <u>FTE</u>	25-26 <u>Expenditures</u>	26-27 <u>Expenditures</u>	27-28 <u>Expenditures</u>		
Benefits			•••••						
Operating Costs									
Travel									
Capital Outlay									
Capital Improvement	S								