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DATE PREPARED: February 02, 2010  
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**LB 1078**

Revision: 00

# FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2010-11</b>		<b>FY 2011-12</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 1078 would amend Nebraska Revised Statutes Section 49-801.01 to update statutory language referring to the Internal Revenue Code of 1986 as it exists on the effective date of this act. The bill contains the emergency clause.

There appears to be no material fiscal impact or implementation costs associated with this bill.

**IMPACT TO POLITICAL SUBDIVISIONS:**

There is no fiscal impact to political subdivisions associated with this bill.