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471-0051

LB 261

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES * | | | | |
|--|--------------|---------|--------------|---------|
| | FY 2011-12 | | FY 2012-13 | |
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| 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 261 would amend the Employment Security Law, Nebraska Statute Section 48-604, to provide a direct seller exemption from the definition of employment for a person engaged in the trade or business of delivering or distributing newspapers or shopping news for purposes of unemployment insurance.

The Federal Unemployment Tax Act has a similar provision.

The Department of Labor indicates no fiscal impact as a result of LB 261.

There is no basis to disagree with the Department of Labor's estimate of fiscal impact.

