

ms

PREPARED BY: Doug Gibbs
DATE PREPARED: January 22, 2012
PHONE: 402-471-0051

LB 745

Revision: 00

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2012-13		FY 2013-14	
	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 745 would amend sections of statute dealing with the imposition of the occupation tax by municipalities.

The bill requires that before any municipality imposes an occupation tax that it places the question of whether or not to impose the tax on the ballot at a primary or general election in which the members of the governing board of the municipality are elected or at a special election. A resolution proposing the tax must be submitted to the election commissioner or county clerk fifty days prior to the election.

The bill also provides that an occupation tax shall only be imposed for a specific project, which is set forth in the question submitted to the voters, and must also have a termination date of the tax.

LB 745 further provides that a municipality may only change the rate of the occupation tax or the termination date of the tax if the question to do so has been submitted to the voters in the same manner as described above regarding the original election to impose the tax.

There is no fiscal impact to the state as a result of LB 745.

IMPACT TO POLITICAL SUBDIVISIONS:

The city of Omaha indicates they are unable to determine the fiscal impact at this time.

The city of Lincoln indicates the cost of a ballot issue would be approximately \$55,000.

DEPARTMENT OF ADMINISTRATIVE SERVICES

REVIEWED BY	Lyn Heaton	DATE	1/11/12	PHONE	471-2526
COMMENTS					
CITY OF LINCOLN: No basis upon which to disagree.					
CITY OF OMAHA: No basis upon which to disagree.					

RECEIVED

JAN 12 2012

2012

LEGISLATIVE FISCAL

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

LB(1) 745 FISCAL NOTE

State Agency OR Political Subdivision Name: (2) City of Lincoln, NE

Prepared by: (3) Sherry Wolf-Drbal Date Prepared: (4) 1/11/12 Phone: (5) 402-441-8305

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.
Explanation of Estimate:

It is estimated that the cost of the ballot issue would currently be about \$55,000.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013 EXPENDITURES	2013-2014 EXPENDITURES
	12-13	13-14		
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

RECEIVED

JAN 20 2012

LEGISLATIVE FISCAL

2012

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

LB⁽¹⁾ 745 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

City of Omaha

Prepared by: ⁽³⁾ Sheri Larsen

Date Prepared: ⁽⁴⁾ 01-9-2012

Phone: ⁽⁵⁾ 402-444-5477

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2012-2013		FY 2013-2014	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

The impact of LB 745 on the City of Omaha cannot be determined at this time.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2012-2013	2013-2014
	12-13	13-14	EXPENDITURES	EXPENDITURES
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____