

Doug Gibbs January 16, 2012 402-471-0051

LB 851

Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

PHONE 471-2526

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *							
	FY 201	2-13	FY 2013-14				
	EXPENDITURES	REVENUE	EXPENDITURES REVENU				
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 851 amends Nebraska Revised Statutes Sections 77-1701 and 77-1704.01 to make the issuance of property tax receipts optional and only required when requested by the taxpayer.

Sections 77-1706, 77-1707, and 77-1821 are amended to eliminate the requirement for duplicate receipts.

The Department of Revenue indicates no cost to the Department to implement the bill.

There is no fiscal impact to the state as a result of LB 851.

IMPACT TO POLITICAL SUBDIVISIONS:

The Nebraska Association of County Officials indicates the fiscal impact to counties to be minimal.

DEPARTMENT OF ADMINISTRATIVE SERVICES Lyn Heaton DATE 1/18/12

REVIEWED BY COMMENTS

DEPARTMENT OF REVENUE: Concur. No fiscal impact on the Department of Revenue.

NEBRASKA ASSOCIATION OF COUNTY OFFICIALS (NACO): It is expected there will be some cost savings for counties. The exact amount is indeterminate.

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LB 851					Fiscal Note	2012
		State Agency	Estimate	0.23090		
State Agency Name: Department of	of Revenue				Date Due LFA:	1/13/2012
Approved by: Douglas Ewald		Date Prepared:	1/9/2012		Phone: 471-5700	
	FY 2012	12-2013 FY 2013-2014		13-2014	FY 2014-2015	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue
General Funds						
Cash Funds						
Federal Funds						
Other Funds						
Total Funds						

LB 851 eliminates the requirement for county treasurers to issue a property tax receipt when property taxes are paid, unless the taxpayer requests a receipt.

There will be no costs for the Department to implement the bill.

Major Objects of Expenditure								
<u>Class Code</u>	Classification Title	12-13 <u>FTE</u>	13-14 <u>FTE</u>	14-15 FTE	12-13 Expenditures	13-14 <u>Expenditures</u>	14-15 <u>Expenditures</u>	
					· · ·			
Benefits			l					
Operating Costs								
Capital Outlay						-		
Aid								
Capital Improvements								
1 0tal		•••••	•••••					

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Please complete <u>ALL</u> (5) blanks in the first three lines.			JAN 1	2012				
LB ⁽¹⁾ 851	FISCAL NOTE	LEGISLATIVE FISCA						
State Agency OR I	Political Subdivision Name: ⁽²⁾	Nebraska Association of County Officials (NACO)						
Prepared by: ⁽³⁾	Elaine Menzel	Date Prepared: ⁽⁴⁾	1/10/12	Phone: ⁽⁵⁾	402.434.5660, ext. 225			
	ESTIMATE PROVID	ED BY STATE AGEN	CY OR POLIT	ICAL SUBDIVIS	ION			
		2-2013 FY 201		FY 2013-2	3-2014			
	EXPENDITURES	<u>REVENUE</u>	<u>EXPENI</u>	DITURES	REVENUE			
GENERAL FUN	DS		<u></u>					
CASH FUNDS								
FEDERAL FUNI	DS							
OTHER FUNDS								
TOTAL FUNDS								

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

The fiscal impact to counties would be minimal.

	MAJOR OBJEC	CTS OF EXPENI	DITURE		
Personal Services:					
		F POSITIONS	2012-2013	2013-2014	
POSITION TITLE	<u>12-13</u>	<u>13-14</u>	<u>EXPENDITURES</u>	EXPENDITURES	
	. <u> </u>				
Benefits				<u> </u>	
Operating					
Travel					
Capital outlay					
Aid					
Capital improvements	•••••				
TOTAL					