PREPARED BY: DATE PREPARED: PHONE: Doug Gibbs March 13, 2013 402-471-0051

**LB 175** 

Revision: 00

## **FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE** 

ESTIMATE OF FISCAL IMPACT — STATE AGENCIES (See narrative for political subdivision estimates)						
	FY 2013-14		FY 2014-15			
	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.

LB 175 amends Nebraska Revised Statute Section 77-2712.03, regarding Nebraska representation on the Streamlined Sales and Use Tax Governing Board.

The bill changes the representation to now include the chairperson of the Revenue Committee of the Legislature, or their designee, and one other representative of the Legislature chosen by the Executive Board of the Legislative Council. The Tax Commissioner, or their designee, continues to be one of the Nebraska representatives.

The bill has no fiscal impact.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES					
LB: 175 AM: AGENCY/POLT. SUB: Dept. of Revenue					
REVIEWED BY: Lyn Heaton			DATE: 3/14/2013	PHONE: <u>402.471.4181</u>	
COMMENTS: Concur with the Dept. of Revenue's estimate of no fiscal impact.					

State Agency Estimate							
State Agency Name: Department of Revenue			Date Due LFA:				
Approved by: Douglas Ewald		Date Prepare	repared: Phone: 471-5896				
	FY 2013-2014 FY 2014-2015		I-201 <u>5</u>	FY 2015-2016			
	<b>Expenditures</b>	Revenue	<b>Expenditures</b>	Revenue	<b>Expenditures</b>	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Total Funds		\$ 0		\$ 0		\$ 0	

LB 175 designates the Tax Commissioner, Chair of the Revenue Committee of the Legislature, and one other representative appointed by the Executive Board of the Legislature as the official delegates to the Streamlined Sales and Use Tax Governing Board. Currently, the Tax Commissioner and two representatives appointed by the Executive Board serve as the official delegates to the Streamlined Sales and Use Tax Governing Board.

It is estimated that this bill will have no fiscal impact to the General Fund.

It is estimated that there will be no costs to the Department to implement this bill.

Major Objects of Expenditure							
Class Code	Classification Title	13-14 <u>FTE</u>	14-15 <u>FTE</u>	15-16 <u>FTE</u>	13-14 Expenditures	14-15 Expenditures	15-16 Expenditures
Benefits							
Operating Costs.							
Travel							
Capital Outlay							
Aid							
Capital Improvements.							