

PREPARED BY: Mike Lovelace  
 DATE PREPARED: January 31, 2013  
 PHONE: 471-0050

**LB 27**

Revision: 00

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2013-14</b>		<b>FY 2014-15</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		See below		See below
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 27 changes the experience requirement for a CPA to qualify for a permit to practice. It would appear that the change in experience requirements may increase the number of CPAs that would be eligible for a permit to practice, but it is speculative as to the actual number that will seek a permit. Because of this unknown the potential amount of increased permit revenue is indeterminate. Any increase in permit revenue will be deposited into the Public Accountant’s Fund for use by the Board of Public Accountancy.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 27	AM:	AGENCY/POLT. SUB: Public Accountancy	
REVIEWED BY: Gary Bush		DATE: January 16, 2013	PHONE: 471-4161
COMMENTS: Concur.			

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

**2013**

**LB<sup>(1)</sup> 27 FISCAL NOTE**

State Agency OR Political Subdivision Name: (2) NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY

Prepared by: (3) DAN SWEETWOOD, ED Date Prepared: (4) 1-14-2013 Phone: (5) 1-3595

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
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:

No fiscal impact can be determined at this time

**MAJOR OBJECTS OF EXPENDITURE**

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14 EXPENDITURES</u>	<u>2014-15 EXPENDITURES</u>
	<u>13-14</u>	<u>14-15</u>		
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____