

PREPARED BY: Doug Gibbs
 DATE PREPARED: February 26, 2013
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LB 43

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 43 amends Nebraska Revised Statutes Section 77-202, regarding property exempt from property taxes.

The bill redefines charitable organization to include an organization that owns and operates a property that at least a quarter of which is a licensed health care facility. The remainder of the property has to be internally connected to the health care facility and is a residential unit where part of the rent paid is to the licensed health care facility to provide onsite care by licensed health care professionals.

There is no fiscal impact to the state as a result of LB 43.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES			
LB: 43	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 2/22/2013	PHONE: 402.471.4181
COMMENTS: Concur. No fiscal impact to the Dept. of Revenue.			

