

**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				
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 419 amends Nebraska Revised Statute Section 77-6203 regarding the wind energy generation facility nameplate capacity tax.

The bill clarifies that the nameplate capacity tax shall be paid on the installed capacity of each commissioned wind turbine of a wind energy generation facility.

Current statute allows a credit against any taxes levied under Chapter 77 for the amount of property tax paid by a wind generation facility commissioned prior to July 15, 2010, on depreciable personal property that was greater than the amount that would have been paid under the nameplate capacity tax. The bill would allow the credit to only be taken against the nameplate capacity tax.

The Department of Revenue indicates no fiscal impact to the General Fund as a result of LB 419 and no cost to implement the provisions of the bill.

We have no basis to disagree with the Department of Revenue's estimate of fiscal impact and cost.

<b>ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>			
LB: 419	AM:	AGENCY/POLT. SUB: Dept. of Revenue	
REVIEWED BY: Lyn Heaton		DATE: 2/13/2013	PHONE: <a href="tel:402.471.4181">402.471.4181</a>
COMMENTS: Concur. No fiscal impact to the Dept. of Revenue.			

