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# LB 325

Revision: 00

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2015-16</b>		<b>FY 2016-17</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 325 amends Nebraska Revised Statutes regarding the property tax levy for rural and suburban fire districts.

Current statute requires that rural and suburban fire districts receive their property tax levy allocation from the county. LB 325 would provide these districts with separate property tax levy authority dependent on certain conditions. The bill provides for a maximum levy of 10.5 cents per one hundred dollars of taxable valuation for rural and suburban fire districts.

There is no fiscal impact to the state as a result of LB 325.

IMPACT TO POLITICAL SUBDIVISIONS:

The impact to political subdivisions is indeterminate.

