PREPARED BY: DATE PREPARED: PHONE: Mike Lovelace January 10, 2007 471-0050

**LB 24** 

Revision: 00

## FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2007-08		FY 2008-09	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

<sup>\*</sup>Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 24 changes the eligibility requirements for the issuance of a reciprocal certificate as a certified public accountant. Any fiscal impact on revenue received from the issuance of reciprocal permits will be negligible since only about five applicants a year would be affected.